

Office of Statewide Reporting and Accounting Policy
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

June 23, 2026

OSRAP MEMORANDUM

TO: Fiscal Officers
All Proprietary Entities and Discrete Component Units

FROM: Brian Fleming, CPA
State Accounting Systems Director

SUBJECT: GASB 75 Other Postemployment Benefits (OPEB) Liability

Attached is the FY 2026 Schedule of Employer OPEB Amounts (Exhibit A) and the Schedule of Future Amortization (Exhibit B) for entities that participate in the health and life insurance plans administered by the Office of Group Benefits (OGB). These schedules are located on OSRAP's website at (<http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>) by selecting "AFR Packets FY 2026" and then selecting "GASB 75 - 2026 OGB OPEB Liability and Related Amounts." Exhibit A includes the OPEB expense, deferred inflows and outflows related to OPEB, and the OPEB liability for all entities reported in the State's Annual Comprehensive Financial Report (ACFR).

If your entity has an OGB OPEB liability and is reported as an internal service fund, enterprise fund, or discrete component unit in the State's ACFR, please use the OPEB amounts from Exhibit A when preparing your entity's Annual Fiscal Report (AFR). The amounts reflected on Exhibit A for the deferred inflows and deferred outflows are the FY 2026 ending balances. The Schedule of Future Amortization (Exhibit B) may be used for your entities separately issued financial statements, but they are not needed for the AFR since the actuary has provided OSRAP with this information.

As a reminder, the current and long-term portion of the OPEB liability should be recorded on the Statement of Net Position. The GASB allows the benefit payments made subsequent to the measurement date to be used as the current portion of OPEB liability for those entities with a 6/30 year-end. Also, deferred outflows related to OPEB on your entity's FY 2026 financial statements should equal the total of your agency's deferred outflows on Exhibit A, plus the amount of the current year (FY 2026) OPEB benefit payments made subsequent to the measurement date (i.e. current year employer

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premiums paid to OGB). All of your agency's deferred inflows related to the OGB OPEB are reflected on Exhibit A.

BF: MR

OGB (OPEB Spreadsheet to be Completed by Actuary for GASB 75)															Exhibit A
Schedule of Employer OPEB Amounts															
As of the Valuation dated July 1, 2025															
For FYE 6/30/26															
ACFR Y/E 6/30/26 & Measurement Y/E 6/30/25															
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/25 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/25 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
PRIMARY GOVERNMENT															
01-100	EXECUTIVE OFFICE	5,456,323	0.0561%	0.0535%	0.0026%	4,179,727	99,278	172,628	0	73,757	(307,912)	203,163	(33,824)	(147,327)	4,239,490
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	1,131,048	0.0393%	0.0361%	0.0033%	2,817,294	69,594	121,013	0	51,703	(215,847)	255,117	(26,943)	(100,044)	2,971,887
01-103	MENTAL HEALTH ADVOCACY SERVICE	3,409,027	0.0439%	0.0427%	0.0012%	3,334,942	77,681	135,075	0	57,712	(240,929)	94,493	(62,796)	(78,947)	3,317,230
01-106	LOUISIANA TAX COMMISSION	2,388,342	0.0631%	0.0616%	0.0015%	4,812,683	111,605	194,063	0	82,915	(346,144)	114,407	46,745	(250,388)	4,765,885
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	34,991,974	1.1387%	1.1501%	-0.0115%	89,844,092	2,014,793	3,503,406	0	1,496,852	(6,248,927)	(895,563)	185,050	(3,861,407)	86,038,297
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	17,669,500	0.2585%	0.2388%	0.0197%	18,654,070	457,460	795,450	0	339,861	(1,418,821)	1,541,729	(687,227)	(147,491)	19,535,030
01-112	DEPARTMENT OF MILITARY AFFAIRS	20,292,597	0.3971%	0.3777%	0.0194%	29,503,335	702,587	1,221,687	0	521,973	(2,179,088)	1,514,263	(729,110)	(552,887)	30,002,759
01-116	OFFICE OF THE STATE PUBLIC DEFENDER	1,166,422	0.0185%	0.0205%	-0.0020%	1,602,455	32,682	56,828	0	24,280	(101,363)	(159,628)	(26,759)	(32,875)	1,395,620
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	2,267,627	0.0922%	0.0845%	0.0078%	6,597,328	163,170	283,727	0	121,224	(506,076)	606,264	(69,645)	(228,089)	6,967,904
01-133	OFFICE OF ELDERLY AFFAIRS	4,338,015	0.1195%	0.1139%	0.0055%	8,900,556	211,362	367,526	0	157,028	(655,545)	430,611	(107,897)	(277,772)	9,025,868
01-254	LOUISIANA STATE RACING COMMISSION	2,503,417	0.0440%	0.0368%	0.0072%	2,871,419	77,861	135,388	0	57,845	(241,488)	565,965	(49,272)	(92,799)	3,324,919
01-255	OFFICE OF FINANCIAL INSTITUTIONS	5,664,309	0.2337%	0.2340%	-0.0003%	18,281,148	413,507	719,023	0	307,207	(1,282,501)	(25,761)	24,670	(779,188)	17,658,104
03-130	DEPARTMENT OF VETERANS AFFAIRS	4,744,133	0.1034%	0.1005%	0.0030%	7,849,995	183,039	318,277	0	135,986	(567,701)	230,778	22,594	(356,583)	7,816,385
03-131	LOUISIANA VETERANS HOME	3,245,014	0.1086%	0.1131%	-0.0045%	8,833,640	192,152	334,121	0	142,755	(595,963)	(350,579)	(42,184)	(308,432)	8,205,511
03-132	NORTHEAST LOUISIANA VETERANS HOME	3,937,792	0.0469%	0.0427%	0.0042%	3,332,359	82,996	144,317	0	61,660	(257,414)	331,726	(60,792)	(90,649)	3,544,203
03-134	SOUTHWEST LOUISIANA VETERANS HOME	4,244,353	0.0843%	0.0843%	0.0000%	6,583,077	149,157	259,361	0	110,813	(462,615)	1,874	(188,863)	(83,301)	6,369,504
03-135	NORTHWEST LOUISIANA VETERANS HOME	4,529,774	0.0577%	0.0534%	0.0042%	4,173,128	102,010	177,379	0	75,786	(316,385)	330,366	(186,135)	0	4,356,148
03-136	SOUTHEAST LOUISIANA VETERANS HOME	3,806,578	0.0488%	0.0541%	-0.0053%	4,229,795	86,349	150,147	0	64,151	(267,814)	(417,682)	(157,560)	0	3,687,388
04-139	SECRETARY OF STATE	32,017,447	0.9072%	0.9071%	0.0001%	70,863,329	1,605,230	2,791,241	0	1,192,575	(4,978,658)	3,927	(831,513)	(2,097,521)	68,548,610
04-141	OFFICE OF THE ATTORNEY GENERAL	33,613,861	0.5505%	0.5528%	-0.0022%	43,181,029	974,159	1,693,907	0	723,732	(3,021,375)	(174,153)	(454,025)	(1,323,504)	41,599,770
04-146	LIEUTENANT GOVERNOR	1,154,763	0.0227%	0.0243%	-0.0016%	1,900,921	40,164	69,839	0	29,839	(124,570)	(127,769)	(12,947)	(60,339)	1,715,138
04-147	STATE TREASURER	4,513,605	0.1478%	0.1478%	-0.0001%	11,548,853	261,466	454,647	0	194,251	(810,942)	(5,738)	(56,381)	(420,710)	11,165,446
04-158	PUBLIC SERVICE COMMISSION	3,949,797	0.1307%	0.1204%	0.0103%	9,405,680	231,250	402,108	0	171,803	(717,228)	803,500	17,402	(439,360)	9,875,154
04-160	AGRICULTURE AND FORESTRY	30,771,291	1.6004%	1.6344%	-0.0340%	127,674,927	2,831,838	4,924,117	0	2,103,860	(8,783,010)	(2,655,733)	786,872	(5,954,075)	120,928,796

ACFR Y/E 6/30/26 & Measurement Y/E 6/30/25															
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/25 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/25 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	2,314,545	0.0302%	0.0297%	0.0005%	2,320,257	53,496	93,022	0	39,744	(165,920)	41,485	(97,614)	0	2,284,470
04-165	COMMISSIONER OF INSURANCE	14,261,134	0.4861%	0.4767%	0.0094%	37,236,289	860,116	1,495,605	0	639,006	(2,667,668)	735,858	(132,527)	(1,436,910)	36,729,768
05-250	LED-OFFICE OF ECONOMIC DEVELOPMENT	0	0.1987%	0.1489%	0.0498%	11,628,146	351,523	611,243	0	261,157	(1,090,257)	3,890,801	(242,989)	(398,429)	15,011,196
12-440	OFFICE OF REVENUE	36,480,637	1.4223%	1.4598%	-0.0376%	114,036,155	2,516,605	4,375,977	0	1,869,663	(7,805,307)	(2,933,787)	185,760	(4,777,763)	107,467,303
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	518,509	0.0062%	0.0079%	-0.0016%	614,114	11,053	19,219	0	8,211	(34,280)	(126,165)	(20,168)	0	471,984
17-560	STATE CIVIL SERVICE	7,870,106	0.2592%	0.2584%	0.0007%	20,189,133	458,603	797,438	0	340,710	(1,422,368)	57,143	(263,373)	(573,432)	19,583,855
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,298,115	0.0370%	0.0365%	0.0005%	2,850,147	65,381	113,687	0	48,574	(202,781)	36,274	(20,000)	(99,299)	2,791,983
17-562	ETHICS ADMINISTRATION	2,304,604	0.0488%	0.0493%	-0.0005%	3,853,490	86,327	150,109	0	64,135	(267,745)	(42,357)	(85,401)	(72,118)	3,686,440
17-565	BOARD OF TAX APPEALS	713,222	0.0092%	0.0103%	-0.0011%	801,360	16,211	28,188	0	12,043	(50,278)	(85,691)	5,640	(35,220)	692,254
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,724,045	0.1218%	0.0880%	0.0338%	6,872,793	215,553	374,813	0	160,141	(668,543)	2,643,383	(183,723)	(209,593)	9,204,824
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	4,687,878	0.1266%	0.1209%	0.0057%	9,441,544	224,003	389,505	0	166,418	(694,749)	447,655	(26,004)	(382,729)	9,565,643
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	3,923,252	0.1100%	0.1039%	0.0061%	8,119,076	194,695	338,543	0	144,645	(603,850)	476,247	(70,549)	(284,706)	8,314,100
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	2,745,286	0.0548%	0.0585%	-0.0037%	4,568,755	96,884	168,466	0	71,978	(300,488)	(291,545)	(9,097)	(167,686)	4,137,268
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	4,483,499	0.1178%	0.1085%	0.0092%	8,476,796	208,351	362,290	0	154,790	(646,206)	721,430	29,484	(409,658)	8,897,277
23-949	SUPREME COURT	7,572,190	0.1462%	0.1208%	0.0254%	9,439,596	258,708	449,852	0	192,202	(802,388)	1,981,757	(150,344)	(321,715)	11,047,667
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,090,743	0.0344%	0.0302%	0.0041%	2,362,481	60,854	105,815	0	45,210	(188,739)	324,067	54,061	(165,099)	2,598,649
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	2,210,055	0.0398%	0.0294%	0.0104%	2,299,192	70,396	122,407	0	52,299	(218,334)	808,617	34,770	(163,220)	3,006,127
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,819,724	0.0262%	0.0196%	0.0066%	1,527,462	46,319	80,541	0	34,411	(143,658)	517,396	9,096	(93,612)	1,977,954
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	2,416,787	0.0232%	0.0207%	0.0025%	1,617,991	41,132	71,522	0	30,558	(127,571)	197,882	1,837	(76,889)	1,756,461
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,618,537	0.0122%	0.0114%	0.0008%	888,826	21,579	37,522	0	16,032	(66,928)	63,834	9,761	(49,136)	921,491
21-800	OFFICE OF GROUP BENEFITS	3,068,184	0.2920%	0.2870%	0.0050%	22,422,403	516,686	898,436	0	383,862	(1,602,514)	388,121	433,061	(1,375,849)	22,064,206
21-804	OFFICE OF RISK MANAGEMENT	2,602,064	0.1154%	0.1170%	-0.0017%	9,141,980	204,157	354,996	0	151,674	(633,197)	(128,921)	81,292	(453,813)	8,718,168
SA-951	HOUSE OF REPRESENTATIVES LEGISLATIVE BUDGETARY CONTROL COUNCIL	2,152,332	0.0048%	0.0041%	0.0007%	320,471	8,416	14,635	0	6,253	(26,104)	51,098	13,701	(29,058)	359,412
SA-955	LEGISLATIVE FISCAL OFFICE	1,235,260	0.0031%	0.0031%	0.0000%	241,706	5,476	9,521	0	4,068	(16,983)	28	7,628	(17,620)	233,825
SA-962	LOUISIANA STATE LAW INSTITUTE	387,909	0.0139%	0.0128%	0.0012%	998,182	24,657	42,874	0	18,318	(76,473)	90,351	8,380	(53,371)	1,052,918
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	19,744,319	0.2298%	0.2192%	0.0106%	17,124,000	406,611	707,032	0	302,084	(1,261,113)	826,951	(135,962)	(605,974)	17,363,629
SA 952	SENATE	11,831,373	0.0760%	0.0667%	0.0093%	5,208,461	134,497	233,868	0	99,922	(417,144)	729,259	296,062	(541,475)	5,743,449
06-261	DCRT - OFFICE OF THE SECRETARY	3,699,486	0.1022%	0.0934%	0.0087%	7,299,746	180,826	314,428	0	134,341	(560,836)	683,316	(71,159)	(258,791)	7,721,871
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,850,534	0.1164%	0.1152%	0.0013%	8,996,306	206,034	358,261	0	153,069	(639,020)	99,632	(16,684)	(359,263)	8,798,336
06-263	DCRT - OFFICE OF STATE MUSEUMS	3,058,255	0.0866%	0.0828%	0.0038%	6,466,590	153,155	266,311	0	113,783	(475,012)	294,832	(59,693)	(219,766)	6,540,201
06-264	DCRT- OFFICE OF STATE PARKS	10,389,438	0.3713%	0.3825%	-0.0112%	29,881,798	657,065	1,142,532	0	488,154	(2,037,902)	(873,873)	(220,636)	(978,299)	28,058,839

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06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	2,446,479	0.0380%	0.0384%	-0.0004%	2,997,514	67,238	116,916	0	49,953	(208,540)	(29,113)	(46,815)	(75,873)	2,871,280
06-267	DCRT - OFFICE OF TOURISM	3,025,471	0.0705%	0.0707%	-0.0002%	5,521,770	124,734	216,893	0	92,669	(386,866)	(15,041)	(28,180)	(199,420)	5,326,559
07-273	DOTD - ADMINISTRATION	12,146,917	0.4965%	0.5021%	-0.0056%	39,222,743	878,503	1,527,577	0	652,667	(2,724,697)	(438,843)	111,887	(1,714,875)	37,514,962
07-276	DOTD - ENGINEERING & OPERATIONS	201,718,382	9.5234%	9.6671%	-0.1437%	755,158,866	16,851,067	29,301,331	0	12,519,175	(52,263,961)	(11,222,746)	990,513	(31,738,342)	719,595,902
08-400	DPSC - CORRECTIONS	221,602,223	8.7780%	8.8330%	-0.0550%	690,005,797	15,532,131	27,007,910	0	11,539,296	(48,173,251)	(4,297,698)	(449,721)	(27,891,470)	663,272,994
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	37,501,202	1.2471%	1.2725%	-0.0254%	99,399,399	2,206,662	3,837,035	0	1,639,397	(6,844,011)	(1,980,314)	296,720	(4,323,175)	94,231,712
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	7,170,025	0.2921%	0.2988%	-0.0067%	23,340,388	516,831	898,688	0	383,970	(1,602,964)	(523,458)	50,336	(993,389)	22,070,402
08-419	DPSC - OFFICE OF STATE POLICE	119,373,059	5.7082%	5.6450%	0.0632%	440,968,419	10,100,275	17,562,774	0	7,503,804	(31,326,228)	4,935,638	(1,046,147)	(17,383,637)	431,314,898
08-420	DPSC - OFFICE OF MOTOR VEHICLES	18,526,960	1.0591%	1.1186%	-0.0595%	87,383,057	1,874,058	3,258,690	0	1,392,295	(5,812,434)	(4,647,658)	410,544	(3,830,104)	80,028,449
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	10,869,004	0.2687%	0.2608%	0.0079%	20,373,387	475,458	826,746	0	353,232	(1,474,644)	617,002	(178,579)	(688,980)	20,303,622
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	398,797	0.0110%	0.0112%	-0.0002%	875,292	19,387	33,711	0	14,403	(60,130)	(19,396)	(2,397)	(32,978)	827,893
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	493,819	0.0150%	0.0145%	0.0004%	1,136,353	26,509	46,095	0	19,694	(82,218)	33,951	(42)	(48,328)	1,132,014
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	621,022	0.0202%	0.0186%	0.0017%	1,449,452	35,818	62,283	0	26,611	(111,092)	131,852	2,525	(67,882)	1,529,567
17-563	STATE POLICE COMMISSION	377,167	0.0085%	0.0086%	-0.0001%	668,727	14,992	26,069	0	11,138	(46,498)	(6,868)	(22,350)	(5,006)	640,204
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	388,086	0.0062%	0.0061%	0.0001%	474,196	10,904	18,960	0	8,101	(33,818)	7,183	(1,224)	(18,672)	465,629
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	53,009,767	2.1857%	2.1891%	-0.0034%	171,008,009	3,867,525	6,725,013	0	2,873,303	(11,995,216)	(265,598)	(144,756)	(6,912,246)	165,156,034
09-307	LDH-OFFICE OF THE SECRETARY	31,376,231	0.9772%	0.9446%	0.0326%	73,790,483	1,729,179	3,006,767	0	1,284,660	(5,363,086)	2,548,803	30,946	(3,186,147)	73,841,605
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	21,902,889	0.7649%	0.7862%	-0.0214%	61,418,098	1,353,360	2,353,278	0	1,005,453	(4,197,476)	(1,670,353)	186,681	(2,656,132)	57,792,909
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	804,244	0.0078%	0.0092%	-0.0014%	720,017	13,854	24,089	0	10,292	(42,967)	(108,417)	(25,278)	0	591,590
09-326	LDH - OFFICE OF PUBLIC HEALTH	78,929,999	2.6933%	2.6524%	0.0409%	207,198,385	4,765,666	8,286,737	0	3,540,559	(14,780,820)	3,194,881	617,309	(9,313,132)	203,509,586
09-327	LDH - OFFICE OF THE SURGEON GENERAL	103,697	0.0042%	0.0037%	0.0005%	285,938	7,379	12,831	0	5,482	(22,886)	39,833	(13,465)	0	315,112
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	64,280,601	2.9898%	3.0305%	-0.0407%	236,733,985	5,290,246	9,198,897	0	3,930,286	(16,407,815)	(3,181,724)	2,677,593	(12,330,606)	225,910,862
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	57,607,723	2.6562%	2.6923%	-0.0362%	210,316,541	4,699,920	8,172,414	0	3,491,714	(14,576,906)	(2,825,821)	825,315	(9,401,172)	200,702,006
09-350	LDH-OFFICE ON WOMEN'S HEALTH (includes agency 8357, 8356, 8355, 8354, 8353, 8352, 8351, 8350)	594,772	0.0050%	0.0010%	0.0040%	77,969	8,837	15,366	0	6,565	(27,409)	312,172	(16,125)	0	377,376
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	175,863,583	7.7818%	7.9002%	-0.1183%	617,132,888	13,769,411	23,942,820	0	10,229,718	(42,706,136)	(9,244,850)	674,894	(25,799,682)	587,999,062
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	13,199,637	0.2736%	0.2739%	-0.0003%	21,394,089	484,099	841,772	0	359,652	(1,501,445)	(22,212)	(410,901)	(472,426)	20,672,629
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 432, 434 & 435)	22,581,019	0.7252%	0.7391%	-0.0140%	57,739,449	1,283,134	2,231,166	0	953,279	(3,979,668)	(1,092,028)	91,955	(2,433,265)	54,794,022

ACFR Y/E 6/30/26 & Measurement Y/E 6/30/25															
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/25 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/25 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	41,651,146	1.5777%	1.6207%	-0.0430%	126,603,773	2,791,724	4,854,365	0	2,074,057	(8,658,595)	(3,355,533)	(757,568)	(4,336,439)	119,215,785
14-474	WORKFORCE SUPPORT AND	37,921,888	2.1590%	2.2092%	-0.0502%	172,571,375	3,820,142	6,642,620	0	2,838,100	(11,848,255)	(3,920,851)	1,778,641	(8,749,183)	163,132,590
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	2,831,736	0.0442%	0.0495%	-0.0053%	3,868,446	78,233	136,034	0	58,121	(242,640)	(414,654)	486,879	(629,629)	3,340,790
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	18,745,713	1.4718%	1.4960%	-0.0242%	116,861,170	2,604,291	4,528,449	0	1,934,808	(8,077,268)	(1,887,658)	(2,443,120)	(2,308,882)	111,211,791
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	12,016,379	0.2983%	0.3048%	-0.0065%	23,808,699	527,857	917,860	0	392,161	(1,637,160)	(505,019)	688,874	(1,652,045)	22,541,227
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	12,004,334	0.3118%	0.3258%	-0.0141%	25,452,715	551,672	959,270	0	409,854	(1,711,022)	(1,097,667)	756,336	(1,762,961)	23,558,196
19-656	SPECIAL SCHOOL DISTRICTS	12,683,953	0.7487%	0.7446%	0.0041%	58,167,753	1,324,822	2,303,655	0	984,251	(4,108,966)	320,119	531,298	(2,948,676)	56,574,257
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	5,146,273	0.1362%	0.1270%	0.0093%	9,917,754	241,033	419,118	0	179,071	(747,570)	723,310	(108,269)	(331,540)	10,292,908
19-658	THRIVE ACADEMY	3,126,422	0.0214%	0.0215%	0.0000%	1,675,930	37,874	65,857	0	28,138	(117,467)	(3,875)	(69,108)	0	1,617,348
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	0	0.0047%	0.0037%	0.0009%	292,664	8,301	14,434	0	6,167	(25,745)	73,793	(15,146)	0	354,467
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	3,879,879	0.1257%	0.1258%	-0.0002%	9,830,422	222,375	386,674	0	165,209	(689,700)	(13,095)	59,037	(464,800)	9,496,122
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	804,678	0.0293%	0.0240%	0.0053%	1,872,169	51,812	90,092	0	38,493	(160,695)	415,201	(5,151)	(89,389)	2,212,531
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	4,861,318	0.1076%	0.1020%	0.0055%	7,971,130	190,361	331,008	0	141,425	(590,410)	432,888	(183,989)	(163,360)	8,129,054
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	31,789,891	0.9146%	0.9161%	-0.0015%	71,561,294	1,618,313	2,813,989	0	1,202,294	(5,019,233)	(116,491)	58,526	(3,011,431)	69,107,261
19-682	DOE - RECOVERY SCHOOL DISTRICT	636,719	0.0338%	0.0298%	0.0040%	2,329,443	59,840	104,052	0	44,457	(185,594)	312,338	(63,459)	(45,730)	2,555,347
	Government-Wide Entry Subtotals	1,754,392,496	67.7108%	68.0160%	-0.3053%	5,313,175,306	119,809,745	208,330,126	0	89,010,333	(371,592,602)	(23,848,763)	1,922,889	(220,537,505)	5,116,269,530
6-4	DIVISION OF ADMINISTRATIVE LAW	4,382,458	0.0880%	0.0822%	0.0058%	6,421,407	155,697	270,732	0	115,672	(482,898)	452,258	12,092	(296,189)	6,648,771
6-6	OFFICE OF AIRCRAFT SERVICES	210,607	0.0103%	0.0100%	0.0002%	784,569	18,148	31,557	0	13,483	(56,286)	16,625	13,182	(46,296)	774,980
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	54,945,028	1.6043%	1.6245%	-0.0201%	126,897,480	2,838,734	4,936,108	0	2,108,983	(8,804,397)	(1,573,856)	(1,241,898)	(3,937,887)	121,223,266
6-7	Administrative Services (now part of 815)	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
6-7	Office of Telecommunication Services (now part of 815)	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
6-9	OFFICE OF STATE PROCUREMENT	5,526,168	0.0982%	0.1002%	-0.0020%	7,824,398	173,753	302,130	0	129,087	(538,900)	(153,583)	(97,473)	(219,572)	7,419,840
	Subtotal Internal Service Totals	65,064,261	1.8008%	1.8169%	-0.0161%	141,927,854	3,186,332	5,540,526	0	2,367,224	(9,882,481)	(1,258,557)	(1,314,098)	(4,499,944)	136,066,857
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)														
	BATON ROUGE COMMUNITY COLLEGE	17,989,934	0.4002%	0.3834%	0.0168%	29,947,104	708,136	1,231,336	0	526,096	(2,196,300)	1,315,489	(308,184)	(983,939)	30,239,739
	BOSSIER PARISH COMMUNITY COLLEGE	13,957,736	0.3694%	0.3584%	0.0110%	27,999,139	653,677	1,136,641	0	485,637	(2,027,394)	859,213	(90,493)	(1,102,260)	27,914,160

ACFR Y/E 6/30/26 & Measurement Y/E 6/30/25															
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	DELGADO COMMUNITY COLLEGE	32,200,689	0.9048%	0.8923%	0.0124%	69,707,150	1,600,981	2,783,853	0	1,189,418	(4,965,480)	972,525	(474,886)	(2,446,395)	68,367,166
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	7,737,932	0.1462%	0.1385%	0.0077%	10,815,951	258,626	449,709	0	192,141	(802,134)	601,786	(78,250)	(393,660)	11,044,170
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	8,962,712	0.1704%	0.2026%	-0.0322%	15,825,958	301,533	524,317	0	224,018	(935,210)	(2,513,987)	(255,851)	(294,350)	12,876,428
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	4,629,949	0.1519%	0.1469%	0.0049%	11,479,219	268,694	467,216	0	199,621	(833,361)	383,011	47,797	(538,079)	11,474,120
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	11,881,143	0.1650%	0.1566%	0.0084%	12,230,216	291,976	507,700	0	216,918	(905,571)	659,867	(201,761)	(331,003)	12,468,343
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	3,797,190	0.1120%	0.1093%	0.0027%	8,541,481	198,224	344,679	0	147,266	(614,795)	209,640	90,078	(451,773)	8,464,800
	LOUISIANA DELTA COMMUNITY COLLEGE	11,551,077	0.2673%	0.2509%	0.0164%	19,599,635	472,930	822,350	0	351,354	(1,466,802)	1,279,133	(63,072)	(799,875)	20,195,653
	NUNEZ COMMUNITY COLLEGE	5,784,488	0.1449%	0.1354%	0.0095%	10,578,984	256,463	445,949	0	190,534	(795,426)	743,275	(53,459)	(414,504)	10,951,816
	RIVER PARISHES COMMUNITY COLLEGE	7,912,165	0.1160%	0.1179%	-0.0019%	9,207,317	205,171	356,761	0	152,428	(636,344)	(149,465)	(114,578)	(259,794)	8,761,496
	SOUTH LA COMMUNITY COLLEGE	19,034,060	0.4886%	0.4636%	0.0250%	36,215,444	864,528	1,503,276	0	642,284	(2,681,351)	1,951,471	(73,875)	(1,503,612)	36,918,164
	SOWELA TECHNICAL COMMUNITY COLLEGE	10,544,066	0.2127%	0.2144%	-0.0017%	16,748,503	376,283	654,296	0	279,552	(1,167,049)	(136,480)	(101,338)	(585,258)	16,068,508
	Total LCTCS	155,983,141	3.6493%	3.5703%	0.0791%	278,896,101	6,457,222	11,228,083	0	4,797,268	(20,027,217)	6,175,479	(1,677,870)	(10,104,502)	275,744,563
7-10	FEDERAL PROPERTY ASSISTANCE	254,489	0.0234%	0.0228%	0.0006%	1,781,112	41,426	72,032	0	30,776	(128,482)	47,729	(23,535)	(52,053)	1,769,005
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	1,304,685	0.0407%	0.0431%	-0.0023%	3,366,015	72,094	125,360	0	53,561	(223,600)	(183,242)	326	(131,874)	3,078,639
7-12	PRISON ENTERPRISES	3,466,882	0.1698%	0.1811%	-0.0113%	14,147,955	300,481	522,488	0	223,236	(931,948)	(882,419)	84,991	(633,273)	12,831,512
	Total Proprietary Funds	5,026,056	0.2340%	0.2470%	-0.0130%	19,295,082	414,000	719,880	0	307,573	(1,284,030)	(1,017,931)	61,782	(817,200)	17,679,156
7-15-1	BARBERS EXAMINERS BOARD	243,103	0.0085%	0.0081%	0.0004%	632,727	15,110	26,275	0	11,226	(46,865)	34,361	(12,236)	(15,336)	645,262
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	58,115	0.0015%	0.0014%	0.0001%	108,844	2,568	4,465	0	1,908	(7,964)	4,521	(4,686)	0	109,656
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	0	0.0014%	0.0020%	-0.0005%	152,520	2,523	4,387	0	1,874	(7,825)	(41,133)	7,221	(11,825)	107,743
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	704,877	0.0070%	0.0055%	0.0016%	426,337	12,408	21,575	0	9,218	(38,483)	121,437	(9,674)	(12,966)	529,852
7-15-10	LOUISIANA BEHAVIOR ANALYST BOARD	155,000	0.0007%	0.0005%	0.0002%	38,861	1,163	2,022	0	864	(3,607)	12,481	(2,122)	0	49,662
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	257,100	0.0037%	0.0034%	0.0002%	268,924	6,485	11,277	0	4,818	(20,114)	17,388	(11,834)	0	276,944
7-15-12	LOUISIANA BOARD OF PHARMACY	1,869,554	0.0258%	0.0250%	0.0008%	1,951,775	45,650	79,378	0	33,915	(141,584)	63,560	(27,458)	(55,838)	1,949,397
7-15-13	LOUISIANA CEMETERY BOARD	100,822	0.0050%	0.0049%	0.0001%	384,948	8,847	15,383	0	6,572	(27,438)	5,611	20,416	(36,558)	377,781

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7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
7-15-17	LOUISIANA REAL ESTATE COMMISSION	1,520,493	0.0401%	0.0395%	0.0006%	3,088,338	70,971	123,407	0	52,727	(220,118)	44,870	(42,182)	(87,317)	3,030,695
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	549,643	0.0091%	0.0090%	0.0001%	700,629	16,123	28,036	0	11,979	(50,007)	11,183	(20,447)	(8,973)	688,523
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	187,616	0.0072%	0.0068%	0.0005%	530,544	12,826	22,302	0	9,529	(39,780)	35,691	(8,069)	(15,334)	547,709
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	3,382,050	0.0757%	0.0762%	-0.0005%	5,953,073	133,959	232,934	0	99,522	(415,477)	(39,086)	(30,723)	(213,710)	5,720,492
7-15-27	LOUISIANA STATE BOARD OF NURSING	3,835,867	0.0617%	0.0617%	0.0000%	4,819,925	109,160	189,811	0	81,098	(338,561)	(778)	(75,159)	(124,022)	4,661,473
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	769,555	0.0169%	0.0165%	0.0004%	1,289,280	29,970	52,113	0	22,266	(92,953)	33,829	(11,496)	(43,190)	1,279,819
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	251,585	0.0071%	0.0071%	0.0000%	552,009	12,512	21,757	0	9,296	(38,807)	376	(22,459)	(372)	534,312
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	135,167	0.0025%	0.0025%	0.0001%	192,565	4,457	7,750	0	3,311	(13,823)	4,194	(8,132)	0	190,321
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	197,319	0.0012%	0.0000%	0.0012%	1,661	2,140	3,721	0	1,590	(6,636)	92,804	(3,904)	0	91,374
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	506,629	0.0096%	0.0090%	0.0006%	706,644	17,066	29,675	0	12,679	(52,930)	46,769	5,788	(36,928)	728,763
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	168,896	0.0016%	0.0010%	0.0006%	81,192	2,893	5,031	0	2,149	(8,974)	46,539	(3,794)	(1,485)	123,552
7-15-39	STATE BOARD OF VETERINARY MEDICINE	130,469	0.0005%	0.0003%	0.0001%	26,140	840	1,461	0	624	(2,606)	10,957	(1,533)	0	35,883
7-15-45	CHIROPRACTIC EXAMINERS BOARD	151,149	0.0027%	0.0025%	0.0002%	197,639	4,823	8,386	0	3,583	(14,959)	15,284	(8,800)	0	205,957
7-15-49	LA BD OF DIETETICS & NUTRITION	55,630	0.0004%	0.0003%	0.0001%	26,415	708	1,231	0	526	(2,195)	4,830	(1,291)	0	30,223
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	200,019	0.0030%	0.0031%	-0.0001%	241,930	5,388	9,368	0	4,003	(16,709)	(4,084)	(5,289)	(4,541)	230,064
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	322,529	0.0060%	0.0057%	0.0003%	448,500	10,668	18,550	0	7,925	(33,087)	22,462	(15,350)	(4,115)	455,553
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	239,928	0.0031%	0.0029%	0.0002%	222,849	5,448	9,472	0	4,047	(16,896)	17,649	(774)	(9,166)	232,629
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	100,100	0.0008%	0.0007%	0.0001%	53,689	1,380	2,399	0	1,025	(4,280)	7,229	13,080	(15,598)	58,925
7-15-63	CONTRACTORS LICENSING BOARD	2,503,833	0.0938%	0.0934%	0.0003%	7,299,614	165,928	288,522	0	123,273	(514,629)	25,723	(185,822)	(116,944)	7,085,665
7-15-64	LOUISIANA STATE BOARD OF HOME	86,259	0.0027%	0.0000%	0.0027%	0	4,710	8,190	0	3,499	(14,608)	207,938	(8,594)	0	201,135
	Subtotal Enterprise Boards	18,683,307	0	0.3891%	0	30,397,572	706,722	1,228,878	0	525,046	(2,191,915)	802,604	(475,325)	(814,218)	30,179,364
	Total LCTCS & Proprietary Fd & Ent Boards	179,692,504	4.2827%	4.2064%	0.0763%	328,588,755	7,577,944	13,176,841	0	5,629,887	(23,503,162)	5,960,151	(2,091,413)	(11,735,920)	323,603,083
	TOTAL FOR PRIMARY GOVERNMENT	1,999,149,261	73.7942%	74.0393%	-0.2451%	5,783,691,915	130,574,022	227,047,494	0	97,007,444	(404,978,245)	(19,147,169)	(1,482,621)	(236,773,370)	5,575,939,470

ACFR Y/E 6/30/26 & Measurement Y/E 6/30/25															
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/25 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/25 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
	COMPONENT UNITS														
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	12,081,095	0.3357%	0.3405%	-0.0048%	26,599,530	594,087	1,033,023	0	441,366	(1,842,574)	(371,941)	(104,080)	(979,939)	25,369,471
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	10,642,626	0.2358%	0.2296%	0.0061%	17,938,645	417,205	725,452	0	309,954	(1,293,969)	479,982	(95,831)	(665,434)	17,816,003
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	6,690,133	0.1746%	0.1719%	0.0026%	13,431,941	308,933	537,185	0	229,516	(958,162)	206,743	(197,980)	(365,724)	13,192,451
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	4,862,842	0.1248%	0.1246%	0.0002%	9,734,480	220,808	383,949	0	164,045	(684,840)	13,672	(84,175)	(318,729)	9,429,210
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	2,101,122	0.0592%	0.0614%	-0.0023%	4,798,249	104,677	182,017	0	77,768	(324,659)	(176,987)	56,626	(247,629)	4,470,063
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	7,253,637	0.1756%	0.1771%	-0.0015%	13,834,000	310,627	540,130	0	230,774	(963,415)	(120,547)	(48,205)	(518,590)	13,264,774
20-27	NORTHEAST DELTA HUMAN SVC AUTH	5,219,541	0.1299%	0.1217%	0.0082%	9,505,245	229,810	399,604	0	170,733	(712,762)	640,361	(21,196)	(398,135)	9,813,660
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,281,734	0.0226%	0.0214%	0.0012%	1,670,094	39,995	69,546	0	29,714	(124,046)	95,610	(23,839)	(49,140)	1,707,933
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	693,308	0.0246%	0.0271%	-0.0025%	2,119,641	43,596	75,807	0	32,389	(135,214)	(194,975)	(35,499)	(44,050)	1,861,694
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	335,499	0.0050%	0.0048%	0.0002%	373,639	8,796	15,294	0	6,535	(27,280)	14,669	19,367	(35,416)	375,603
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	185,702	0.0034%	0.0034%	0.0000%	262,783	5,993	10,421	0	4,452	(18,587)	1,790	(4,831)	(6,104)	255,917
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	89,273	0.0014%	0.0013%	0.0001%	100,822	2,523	4,386	0	1,874	(7,824)	10,544	(3,985)	(618)	107,722
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	4,818,103	0.1077%	0.1038%	0.0039%	8,111,614	190,647	331,504	0	141,637	(591,295)	305,001	(125,922)	(221,947)	8,141,239
20-14-4	BOSSIER LEVEE DISTRICT	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	262,855	0.0156%	0.0163%	-0.0006%	1,269,581	27,652	48,082	0	20,543	(85,763)	(48,811)	20,734	(71,190)	1,180,829
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	483,000	0.0070%	0.0068%	0.0002%	532,655	12,439	21,629	0	9,241	(38,579)	16,490	(22,697)	0	531,178
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	2,174,691	0.0961%	0.1007%	-0.0046%	7,864,316	170,034	295,662	0	126,323	(527,364)	(357,712)	(110,566)	(199,692)	7,261,002
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	863,301	0.0590%	0.0587%	0.0003%	4,586,484	104,482	181,678	0	77,623	(324,054)	26,163	(2,728)	(187,919)	4,461,730
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	1,034,880	0.0268%	0.0221%	0.0048%	1,724,216	47,464	82,533	0	35,263	(147,211)	371,222	(25,886)	(60,721)	2,026,879
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	2,430,413	0.1329%	0.1283%	0.0046%	10,022,524	235,166	408,916	0	174,712	(729,373)	359,520	29,799	(458,902)	10,042,363
20-14-5	CADDO LEVEE DISTRICT	709,435	0.0099%	0.0098%	0.0001%	761,871	17,437	30,320	0	12,955	(54,082)	7,937	(7,406)	(24,411)	744,621
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	582,379	0.0089%	0.0084%	0.0005%	658,246	15,800	27,473	0	11,738	(49,003)	39,267	(28,038)	(791)	674,692
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	1,765,228	0.0443%	0.0441%	0.0002%	3,441,941	78,312	136,172	0	58,181	(242,887)	15,364	(73,919)	(68,976)	3,344,188
20-18	LOUISIANA HOUSING CORPORATION	7,816,450	0.1460%	0.1490%	-0.0030%	11,640,890	258,291	449,128	0	191,893	(801,096)	(237,916)	(238,595)	(232,704)	11,029,890
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	6,848,590	0.1687%	0.1741%	-0.0053%	13,598,485	298,560	519,149	0	221,810	(925,992)	(417,729)	33,062	(577,839)	12,749,506

ACFR Y/E 6/30/26 & Measurement Y/E 6/30/25															
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/25 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/25 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	4,841,884	0.1135%	0.1143%	-0.0008%	8,930,540	200,840	349,228	0	149,210	(622,908)	(63,931)	(175,102)	(191,367)	8,576,510
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	7,532,032	0.1069%	0.1018%	0.0051%	7,954,482	189,180	328,953	0	140,547	(586,745)	397,363	381,223	(726,415)	8,078,588
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	2,227,233	0.0187%	0.0162%	0.0025%	1,262,196	33,073	57,508	0	24,571	(102,576)	197,892	65,434	(125,782)	1,412,317
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	5,507,138	0.0690%	0.0639%	0.0052%	4,988,766	122,141	212,385	0	90,743	(378,825)	403,502	(29,718)	(193,151)	5,215,843
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	371,104	0.0401%	0.0333%	0.0069%	2,599,010	71,012	123,478	0	52,757	(220,245)	536,004	61,968	(191,543)	3,032,442
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts).	2,865,810	0.0786%	0.0790%	-0.0004%	6,173,604	139,151	241,961	0	103,379	(431,580)	(30,409)	(70,124)	(183,782)	5,942,201
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West	0	0.0162%	0.0163%	-0.0001%	1,274,986	28,715	49,930	0	21,333	(89,059)	(7,303)	70,458	(122,853)	1,226,207
20-31	SABINE RIVER AUTHORITY	1,748,244	0.0682%	0.0666%	0.0015%	5,206,011	120,606	209,715	0	89,602	(374,064)	118,489	23,959	(244,027)	5,150,292
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	9,125,081	0.1946%	0.1835%	0.0111%	14,336,242	344,413	598,880	0	255,875	(1,068,206)	868,819	(120,523)	(507,922)	14,707,579
	CU Subtotal	115,444,363	2.8215%	2.7818%	0.0397%	217,307,729	4,992,464	8,681,102	0	3,709,054	(15,484,238)	3,098,142	(888,215)	(8,221,441)	213,194,597
20-C-1	LSU System														
	LSU - BATON ROUGE	330,851,335	2.0322%	2.0595%	-0.0274%	160,884,271	3,595,797	6,252,520	0	2,671,428	(11,152,444)	(2,138,060)	964,887	(7,526,071)	153,552,328
	LSU - ALEXANDRIA CAMPUS	15,725,156	0.1756%	0.1588%	0.0168%	12,406,360	310,774	540,387	0	230,884	(963,873)	1,313,611	(144,437)	(422,627)	13,271,079
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	175,730,084	1.5609%	1.5417%	0.0192%	120,432,916	2,761,928	4,802,555	0	2,051,921	(8,566,183)	1,499,915	(441,256)	(4,598,384)	117,943,414
	LSU - EUNICE CAMPUS	6,692,853	0.0432%	0.0453%	-0.0021%	3,536,062	76,413	132,871	0	56,770	(236,998)	(162,584)	59,145	(198,575)	3,263,104
	PAUL M HEBERT LAW CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	54,165,629	0.6867%	0.6698%	0.0169%	52,324,550	1,215,155	2,112,961	0	902,776	(3,768,830)	1,321,761	459,182	(2,676,453)	51,891,103
	PENNINGTON BIOMEDICAL RESEARCH CTR.	27,986,456	0.0835%	0.0899%	-0.0064%	7,022,936	147,739	256,894	0	109,760	(458,215)	(500,604)	(116,490)	(153,086)	6,308,933
	LSUHSC - HEALTH CARE SERVICES DI VISION	3,185,067	0.0791%	0.0792%	-0.0002%	6,189,446	139,904	243,271	0	103,939	(433,915)	(13,005)	189,867	(445,147)	5,974,359
	E A CONWAY MEDICAL CENTER	0	0.1924%	0.2039%	-0.0116%	15,930,841	340,364	591,839	0	252,867	(1,055,646)	(904,557)	675,954	(1,297,010)	14,534,652
	EARL K LONG MEDICAL CENTER	0	0.2532%	0.2646%	-0.0113%	20,665,736	448,071	779,125	0	332,886	(1,389,704)	(884,406)	662,906	(1,480,494)	19,134,121
	HUEY P LONG MEDICAL CENTER	0	0.0970%	0.0976%	-0.0006%	7,624,317	171,623	298,425	0	127,504	(532,292)	(47,564)	239,399	(552,556)	7,328,856
	UNIVERSITY MEDICAL CENTER	0	0.1634%	0.1680%	-0.0045%	13,120,297	289,206	502,883	0	214,860	(896,978)	(352,532)	517,963	(1,045,671)	12,350,027
	W O MOSS REGIONAL MEDICAL CENTER	0	0.0455%	0.0473%	-0.0018%	3,698,770	80,555	140,072	0	59,847	(249,843)	(142,450)	123,336	(270,323)	3,439,964
	LALLIE KEMP REGIONAL MEDICAL CENTER	14,547,463	0.2488%	0.2566%	-0.0078%	20,043,365	440,257	765,537	0	327,080	(1,365,467)	(607,026)	19,347	(822,676)	18,800,418
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0.0404%	0.0411%	-0.0007%	3,210,054	71,508	124,341	0	53,125	(221,783)	(53,145)	125,053	(255,532)	3,053,621

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OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/25 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/25 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
	LEONARD J CHABERT MEDICAL CENTER	0	0.1043%	0.1159%	-0.0115%	9,053,177	184,629	321,040	0	137,166	(572,630)	(902,236)	410,174	(747,063)	7,884,257
	MEDICAL CENTER OF LA - NEW ORLEANS	0	0.8070%	0.8375%	-0.0305%	65,421,818	1,427,897	2,482,886	0	1,060,828	(4,428,654)	(2,383,430)	2,198,196	(4,803,653)	60,975,888
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	106,724,245	1.2950%	1.3417%	-0.0466%	104,807,476	2,291,492	3,984,540	0	1,702,419	(7,107,113)	(3,643,353)	1,737,569	(5,918,811)	97,854,219
	LSU - SHREVEPORT	23,332,905	0.1813%	0.1691%	0.0121%	13,212,214	320,738	557,713	0	238,286	(994,777)	947,649	(83,378)	(501,867)	13,696,578
									0						
	Total - LSU	758,941,193	8.0896%	8.1876%	-0.0980%	639,584,606	14,314,050	24,889,860	0	10,634,346	(44,395,345)	(7,652,016)	7,597,419	(33,715,999)	611,256,921
20-C-2	University of Louisiana System:														
	GRAMBLING STATE UNIVERSITY	24,530,051	0.6128%	0.5777%	0.0351%	45,129,111	1,084,307	1,885,438	0	805,565	(3,363,003)	2,740,569	12,257	(1,990,772)	46,303,472
	LA TECH UNIVERSITY	54,978,196	1.4693%	1.4412%	0.0281%	112,582,641	2,599,803	4,520,645	0	1,931,474	(8,063,348)	2,192,734	(6,992)	(4,736,821)	111,020,136
	MCNEESE STATE UNIVERSITY	26,920,665	0.9524%	0.9448%	0.0077%	73,803,220	1,685,280	2,930,434	0	1,252,046	(5,226,932)	598,024	71,205	(3,146,303)	71,966,972
	NICHOLLS STATE UNIVERSITY	31,869,311	1.0213%	1.0389%	-0.0176%	81,154,383	1,807,184	3,142,406	0	1,342,612	(5,605,021)	(1,371,350)	110,881	(3,408,416)	77,172,679
	NORTHWESTERN STATE UNIVERSITY	36,988,937	1.0873%	1.0797%	0.0076%	84,344,483	1,923,984	3,345,503	0	1,429,387	(5,967,280)	595,021	(180,649)	(3,330,009)	82,160,440
	SOUTHEASTERN LA UNIVERSITY	58,946,065	1.8075%	1.7976%	0.0100%	140,418,507	3,198,284	5,561,308	0	2,376,103	(9,919,549)	778,427	(1,192,048)	(4,643,801)	136,577,231
	UNIVERSITY OF LA @ LAFAYETTE	116,193,934	2.5928%	2.5410%	0.0518%	198,491,059	4,587,725	7,977,325	0	3,408,361	(14,228,930)	4,046,498	(2,232,673)	(6,138,463)	195,910,902
	UNIVERSITY OF LA @ MONROE	49,162,239	1.2122%	1.2073%	0.0049%	94,310,870	2,144,909	3,729,656	0	1,593,519	(6,652,483)	381,963	(219,556)	(3,694,220)	91,594,658
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	1,852,858	0.0402%	0.0297%	0.0105%	2,319,903	71,107	123,644	0	52,828	(220,541)	819,319	(87,117)	(42,631)	3,036,512
	UNIVERSITY OF NEW ORLEANS	52,835,535	1.3462%	1.3302%	0.0160%	103,913,268	2,382,046	4,142,000	0	1,769,695	(7,387,969)	1,248,626	(91,811)	(4,254,664)	101,721,191
	Total - ULS	454,277,791	12.1421%	11.9881%	0.1540%	936,467,445	21,484,629	37,358,358	0	15,961,589	(66,635,056)	12,029,830	(3,816,503)	(35,386,100)	917,464,193
20-C-3	Southern University System:														
	SOUTHERN UNIVERSITY - BATON ROUGE	70,670,982	1.6926%	1.5871%	0.1055%	123,980,135	2,994,898	5,207,652	0	2,225,002	(9,288,743)	8,237,771	(830,392)	(4,634,343)	127,891,980
	SOUTHERN UNIVERSITY - NEW ORLEANS	11,823,633	0.2457%	0.2323%	0.0133%	18,149,641	434,674	755,829	0	322,933	(1,348,151)	1,040,222	157,688	(950,829)	18,562,006
	SOUTHERN UNIVERSITY-SHREVEPORT	7,888,053	0.2108%	0.2030%	0.0079%	15,855,059	373,049	648,673	0	277,150	(1,157,020)	614,210	(15,609)	(665,087)	15,930,425
	Total Southern	90,382,668	2.1491%	2.0224%	0.1266%	157,984,835	3,802,621	6,612,155	0	2,825,084	(11,793,915)	9,892,203	(688,313)	(6,250,259)	162,384,411
20-C-5	BOARD OF REGENTS	17,994,475	0.3791%	0.3585%	0.0206%	28,004,179	670,846	1,166,494	0	498,392	(2,080,643)	1,612,132	(259,629)	(964,451)	28,647,320
	TOTAL OGB PLAN - COMPONENT UNITS	1,437,040,490	25.5814%	25.3384%	0.2430%	1,979,348,794	45,264,609	78,707,969	0	33,628,466	(140,389,197)	18,980,291	1,944,758	(84,538,250)	1,932,947,442
	FIDUCIARY FUNDS														
8C01	Louisiana School Employees' Retirement System (571) - LSERS	2,053,257	0.0654%	0.0658%	-0.0004%	5,140,413	115,743	201,259	0	85,989	(358,980)	(30,619)	63,706	(274,900)	4,942,611
8C02	Louisiana State Employees' Retirement System (572) - LASERS	10,716,117	0.2303%	0.2248%	0.0054%	17,562,464	407,417	708,434	0	302,683	(1,263,614)	424,087	(406,577)	(336,830)	17,398,064
8C03	Louisiana Teachers' Retirement System (573) - TRSL	10,892,826	0.3194%	0.3218%	-0.0024%	25,138,236	565,084	982,592	0	419,818	(1,752,621)	(191,065)	(98,155)	(932,943)	24,130,946
8C04	Louisiana State Police Retirement System (575) - LSPRS	468,392	0.0094%	0.0098%	-0.0005%	767,781	16,586	28,841	0	12,323	(51,443)	(35,526)	(21,110)	(9,155)	708,297
	Subtotal	24,130,592	0.6244%	0.6223%	0.0021%	48,608,894	1,104,831	1,921,126	0	820,813	(3,426,659)	166,877	(462,137)	(1,553,828)	47,179,918

ACFR Y/E 6/30/26 & Measurement Y/E 6/30/25

OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/25 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/25 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
	TOTAL	3,460,320,343	100.00%	100.00%	0.00%	7,811,649,603	176,943,462	307,676,589	0	131,456,723	(548,794,100)	0	0	(322,865,447)	7,556,066,830
	* OPEB valuation measurement period beginning 7/1/24 thru 6/30/25, which is used for financial statement reporting beginning 7/1/25 thru 6/30/26 for agencies with a 6/30/26 FYE or for financial statement reporting 1/1/25 - Calendar year-end entities, records 6 months of subsequent payments as deferred outflows instead of 12. However, the amount recorded in column X is a full year of benefit payments since the actuary prepares the Agency 4030 is new this year to the Included spreadsheet (agency 7-15-64). Formerly on the Excluded spreadsheet.														

OGB (OPEB Spreadsheet to be Completed) Schedule of Employer OPEB Amounts As of the Valuation dated July 1, 2025 For FYE 6/30/26													Exhibit A
Deferred Outflows of Resources						Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
PRIMARY GOVERNMENT													
01-100	EXECUTIVE OFFICE	97,988	194,155	163,664	0	0	(410,158)	(570,742)	(70,648)	53,617	(284,569)	(43,233)	(274,184)
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	68,689	136,103	503,579	0	0	(287,522)	0	(43,402)	37,586	238,428	(20,097)	255,917
01-103	MENTAL HEALTH ADVOCACY SERVICE	76,671	151,918	246,488	0	0	(320,932)	0	(108,206)	41,954	150,891	(58,195)	134,649
01-106	LOUISIANA TAX COMMISSION	110,154	218,262	154,795	74,050	0	(461,086)	(6,522)	0	60,275	31,932	37,705	129,912
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	1,988,608	3,940,278	880,114	368,100	0	(8,323,958)	(1,669,956)	0	1,088,139	(877,926)	264,089	474,302
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	451,514	894,642	2,467,177	0	0	(1,889,958)	(18,618)	(1,119,316)	247,062	1,030,021	(580,489)	696,594
01-112	DEPARTMENT OF MILITARY AFFAIRS	693,456	1,374,030	2,913,524	0	0	(2,902,681)	(83,857)	(1,206,190)	379,449	1,131,187	(625,561)	885,076
01-116	OFFICE OF THE STATE PUBLIC DEFENDER	32,257	63,915	292,970	0	0	(135,022)	(176,642)	(44,705)	17,651	2,195	(20,712)	(866)
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	161,050	319,108	734,574	0	0	(674,125)	(109,140)	(89,219)	88,124	209,606	(43,576)	254,155
01-133	OFFICE OF ELDERLY AFFAIRS	208,615	413,356	580,671	0	0	(873,227)	(16,962)	(161,364)	114,152	252,533	(85,433)	281,252
01-254	LOUISIANA STATE RACING COMMISSION	76,849	152,271	595,765	0	0	(321,676)	(6,675)	(72,657)	42,051	269,804	(31,657)	280,198
01-255	OFFICE OF FINANCIAL INSTITUTIONS	408,133	808,685	531,539	61,516	0	(1,708,371)	(20,753)	0	223,325	379,506	56,111	658,941
03-130	DEPARTMENT OF VETERANS AFFAIRS	180,661	357,965	271,873	60,755	0	(756,213)	(36,332)	0	98,855	83,785	45,734	228,374
03-131	LOUISIANA VETERANS HOME	189,654	375,786	13,039	0	0	(793,860)	(542,009)	(145,516)	103,776	(268,613)	(153,155)	(317,992)
03-132	NORTHEAST LOUISIANA VETERANS HOME	81,917	162,313	267,232	0	0	(342,891)	(144,280)	(105,381)	44,824	(14,036)	(67,734)	(36,947)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	147,219	291,703	393,705	0	0	(616,231)	0	(319,322)	80,556	315,856	(171,766)	224,646
03-135	NORTHWEST LOUISIANA VETERANS HOME	100,684	199,498	723,740	0	0	(421,445)	(74,291)	(301,345)	55,093	177,479	(152,182)	80,391
03-136	SOUTHEAST LOUISIANA VETERANS HOME	85,227	168,871	135,168	0	0	(356,744)	(359,558)	(290,590)	46,635	87,854	(158,161)	(23,672)
04-139	SECRETARY OF STATE	1,584,368	3,139,307	1,860,098	0	0	(6,631,881)	0	(1,209,561)	866,945	1,481,398	(691,978)	1,656,364
04-141	OFFICE OF THE ATTORNEY GENERAL	961,498	1,905,136	31,479	0	0	(4,024,658)	(500,449)	(904,827)	526,119	(253,649)	(533,675)	(261,206)
04-146	LIEUTENANT GOVERNOR	39,642	78,548	164,549	0	0	(165,935)	(153,741)	(26,371)	21,692	106,827	(11,280)	117,239
04-147	STATE TREASURER	258,068	511,342	573,010	0	0	(1,080,225)	(4,622)	(186,568)	141,211	318,446	(104,468)	355,190
04-158	PUBLIC SERVICE COMMISSION	228,245	452,250	770,462	17,102	0	(955,393)	(237,367)	(13,387)	124,893	63,008	(5,331)	182,569
04-160	AGRICULTURE AND FORESTRY	2,795,034	5,538,151	304,635	892,411	0	(11,699,514)	(2,218,687)	(118,570)	1,529,405	(350,609)	303,484	1,482,279

		Deferred Outflows of Resources				Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
			AGRICULTURE AND FORESTRY - PASS THRU FUNDS	52,801	104,621	141,509	0	0	(221,016)	(23,179)	(166,281)	28,892	17,361
04-165	COMMISSIONER OF INSURANCE	848,937	1,682,106	635,707	0	0	(3,553,500)	(819,599)	(292,825)	464,527	(104,309)	(210,594)	149,624
05-250	LED-OFFICE OF ECONOMIC DEVELOPMENT	346,955	687,465	3,655,415	53,021	0	(1,452,290)	(93,367)	(356,149)	189,849	1,143,072	(130,202)	1,202,718
12-440	OFFICE OF REVENUE	2,483,898	4,921,658	0	394,959	0	(10,397,153)	(6,221,086)	0	1,359,155	(2,717,798)	337,662	(1,020,981)
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	10,909	21,615	256,333	0	0	(45,663)	(101,636)	(35,477)	5,969	116,233	(13,664)	108,538
17-560	STATE CIVIL SERVICE	452,643	896,878	162,896	0	0	(1,894,682)	(266,641)	(422,044)	247,680	(188,240)	(201,133)	(141,692)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	64,531	127,864	220,012	0	0	(270,116)	(297,095)	(50,427)	35,311	(117,044)	(31,615)	(113,348)
17-562	ETHICS ADMINISTRATION	85,205	168,827	249,022	0	0	(356,652)	(86,256)	(141,994)	46,623	124,815	(64,467)	106,971
17-565	BOARD OF TAX APPEALS	16,000	31,703	2,603	4,440	0	(66,974)	(171,965)	(6,173)	8,755	(44,991)	(4,773)	(41,009)
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	212,752	421,551	2,262,191	15,634	0	(890,540)	(37,576)	(153,455)	116,415	604,219	(26,398)	694,236
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	221,091	438,076	422,753	0	0	(925,449)	(180,334)	(51,113)	120,978	(27,455)	(17,891)	75,632
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	192,164	380,759	702,103	0	0	(804,365)	0	(126,372)	105,150	319,515	(66,845)	357,819
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	95,625	189,474	274,004	0	0	(400,269)	(234,863)	(50,214)	52,325	127,892	(31,352)	148,865
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	205,643	407,467	660,244	53,176	0	(860,786)	(74,593)	(5,520)	112,525	236,843	(1,207)	348,162
23-949	SUPREME COURT	255,345	505,948	1,685,100	0	0	(1,068,830)	(277,082)	(179,598)	139,722	493,931	(40,672)	592,980
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	60,063	119,010	320,819	90,811	0	(251,412)	(75,977)	0	32,866	141,412	44,988	219,265
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	69,481	137,671	699,067	87,984	0	(290,834)	(26,021)	0	38,019	181,310	57,133	276,462
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	45,717	90,584	557,993	37,024	0	(191,361)	0	0	25,015	198,162	23,605	246,782
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	40,597	80,440	267,811	41,044	0	(169,933)	(29,629)	0	22,214	116,917	28,188	167,320
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	21,298	42,201	132,514	8,005	0	(89,152)	0	(925)	11,654	53,034	2,591	67,280
21-800	OFFICE OF GROUP BENEFITS	509,971	1,010,470	510,769	675,254	0	(2,134,649)	(527,884)	0	279,049	138,841	401,513	819,403
21-804	OFFICE OF RISK MANAGEMENT	201,504	399,264	235,089	113,333	0	(843,458)	(143,454)	0	110,260	(46,356)	71,071	134,975
SA-951	HOUSE OF REPRESENTATIVES	145,251	287,804	1,431,859	544	0	(607,994)	(128,488)	(64,337)	79,479	382,780	(20,652)	441,607
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	8,307	16,460	149,605	10,826	0	(34,772)	(5,683)	(11,122)	4,546	70,601	(2,325)	72,822
SA-955	LEGISLATIVE FISCAL OFFICE	5,404	10,708	4,151	10,901	0	(22,622)	(6,384)	0	2,957	(3,373)	5,708	5,292
SA-962	LOUISIANA STATE LAW INSTITUTE	24,336	48,220	109,892	17,248	0	(101,867)	0	0	13,316	42,092	11,762	67,170
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	401,327	795,199	1,364,839	37,424	0	(1,679,881)	(145,338)	(140,398)	219,600	198,275	(47,510)	370,365
SA 952	SENATE	132,749	263,032	963,668	248,368	0	(555,662)	0	0	72,638	352,955	81,697	507,291
06-261	DCRT - OFFICE OF THE SECRETARY	178,476	353,637	731,742	0	0	(747,069)	0	(96,260)	97,660	383,188	(41,167)	439,680
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	203,356	402,936	223,084	15,486	0	(851,214)	(120,496)	(13,134)	111,274	(131,879)	11,101	(9,504)
06-263	DCRT - OFFICE OF STATE MUSEUMS	151,164	299,520	395,868	0	0	(632,746)	(10,109)	(146,034)	82,715	161,852	(90,158)	154,409
06-264	DCRT- OFFICE OF STATE PARKS	648,526	1,285,005	691,626	0	0	(2,714,612)	(719,091)	(377,303)	354,864	286,877	(198,860)	442,881

		Deferred Outflows of Resources				Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
		06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	66,364	131,495	163,892	0	0	(277,788)	(117,499)	(83,473)	36,314	(57,526)
06-267	DCRT - OFFICE OF TOURISM	123,113	243,939	7,831	0	0	(515,329)	(368,071)	(34,944)	67,366	(72,949)	(19,607)	(25,190)
07-273	DOTD - ADMINISTRATION	867,086	1,718,065	100,545	194,988	0	(3,629,465)	(1,421,871)	0	474,457	(546,033)	161,990	90,414
07-276	DOTD - ENGINEERING & OPERATIONS	16,632,062	32,955,185	6,338,744	1,539,838	0	(69,618,839)	(12,025,682)	0	9,100,838	(2,794,357)	1,134,912	7,441,393
08-400	DPSC - CORRECTIONS	15,330,267	30,375,776	2,681,054	0	0	(64,169,759)	(8,294,933)	(1,123,178)	8,388,513	(121,792)	(1,223,356)	7,043,365
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	2,177,983	4,315,510	1,143,427	616,230	0	(9,116,648)	(1,861,466)	0	1,191,763	(780,546)	440,046	851,262
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	510,114	1,010,754	0	100,742	0	(2,135,248)	(1,012,572)	0	279,128	(672,065)	73,213	(319,725)
08-419	DPSC - OFFICE OF STATE POLICE	9,969,006	19,752,839	10,636,962	0	0	(41,728,479)	0	(2,792,026)	5,454,904	7,389,346	(1,963,122)	10,881,129
08-420	DPSC - OFFICE OF MOTOR VEHICLES	1,849,702	3,665,046	0	323,194	0	(7,742,523)	(4,260,648)	(381,842)	1,012,132	(1,428,212)	(120,547)	(536,627)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	469,279	929,841	1,248,570	0	0	(1,964,317)	(50,246)	(315,413)	256,783	554,643	(176,291)	635,135
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	19,135	37,915	159,279	3,411	0	(80,096)	(15,625)	(1,887)	10,470	31,404	2,351	44,225
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	26,164	51,843	71,674	332	0	(109,519)	(97,325)	(9,831)	14,317	18,461	(12,532)	20,246
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	35,353	70,049	106,218	3,797	0	(147,981)	(275,130)	(5,736)	19,345	(157,140)	(6,428)	(144,223)
17-563	STATE POLICE COMMISSION	14,797	29,319	18,725	0	0	(61,938)	(5,533)	(39,376)	8,097	17,162	(21,035)	4,224
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	10,762	21,324	37,779	1,057	0	(45,048)	(91,115)	(1,921)	5,889	(57,202)	(885)	(52,198)
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	3,817,261	7,563,617	790,474	9,729	0	(15,978,373)	(315,917)	(362,473)	2,088,753	39,948	(134,291)	1,994,410
09-307	LDH-OFFICE OF THE SECRETARY	1,706,705	3,381,709	2,618,552	338,523	0	(7,143,963)	(933,614)	0	933,886	774,754	194,246	1,902,886
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	1,335,771	2,646,730	265,261	483,708	0	(5,591,298)	(1,345,605)	(88,100)	730,916	(219,683)	53,171	564,404
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	13,673	27,093	59,447	0	0	(57,235)	(95,040)	(47,375)	7,482	762	(25,375)	(17,131)
09-326	LDH - OFFICE OF PUBLIC HEALTH	4,703,729	9,320,087	3,048,904	992,172	0	(19,688,969)	(1,509,360)	0	2,573,816	967,026	549,095	4,089,938
09-327	LDH - OFFICE OF THE SURGEON GENERAL	7,283	14,431	195,757	0	0	(30,486)	0	(17,048)	3,985	74,140	(5,444)	72,681
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	5,221,491	10,345,993	0	5,162,128	0	(21,856,228)	(9,887,397)	0	2,857,129	(5,766,966)	2,973,967	64,129
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	4,638,837	9,191,508	0	2,597,236	0	(19,417,343)	(6,046,506)	(165,689)	2,538,308	(4,331,550)	945,119	(848,122)
09-350	LDH-OFFICE ON WOMEN'S HEALTH (e	8,722	17,283	288,846	0	0	(36,510)	0	(14,891)	4,773	86,055	(4,427)	86,401
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	13,590,457	26,928,472	615,677	1,254,088	0	(56,887,222)	(16,217,634)	0	7,436,513	(4,925,735)	662,711	3,173,489
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	477,808	946,740	266,414	0	0	(2,000,018)	(503,760)	(780,240)	261,450	157,791	(459,577)	(40,336)
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 432, 434 & 435)	1,266,457	2,509,391	9,895,736	212,259	0	(5,301,164)	(9,899,053)	(82,506)	692,988	320,013	68,110	1,081,111

		Deferred Outflows of Resources				Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
		13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	2,755,441	5,459,701	1,403,383	0	0	(11,533,785)	(2,874,384)	(1,499,080)	1,507,740	80,506
14-474	WORKFORCE SUPPORT AND	3,770,493	7,470,950	0	3,209,796	0	(15,782,610)	(8,458,656)	0	2,063,162	(4,116,148)	1,680,616	(372,369)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	77,216	152,997	4,761	815,656	0	(323,212)	(439,546)	0	42,251	(126,900)	422,031	337,382
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	2,570,445	5,093,143	1,476,670	0	0	(10,759,422)	(2,496,959)	(4,565,887)	1,406,512	1,096,576	(2,504,571)	(1,483)
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	520,997	1,032,316	1,082,964	1,153,986	0	(2,180,799)	(690,295)	0	285,082	21,671	593,325	900,078
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	544,502	1,078,890	956,409	1,254,521	0	(2,279,188)	(1,369,915)	0	297,944	(287,991)	633,681	643,634
19-656	SPECIAL SCHOOL DISTRICTS	1,307,604	2,590,920	379,828	945,370	0	(5,473,397)	(2,304,502)	0	715,503	(1,660,953)	555,018	(390,432)
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	237,901	471,382	1,062,478	989	0	(995,809)	(68,555)	(158,522)	130,176	225,971	(62,211)	293,935
19-658	THRIVE ACADEMY	37,382	74,069	318,979	0	0	(156,474)	(74,350)	(112,869)	20,455	100,484	(56,298)	64,640
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	8,193	16,233	226,964	0	0	(34,294)	0	(18,524)	4,483	83,074	(5,863)	81,694
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	219,484	434,892	27,130	138,155	0	(918,723)	(139,454)	0	120,099	(29,404)	72,091	162,786
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	51,138	101,327	475,644	3,998	0	(214,056)	0	(12,838)	27,982	84,692	(366)	112,308
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	187,887	372,285	448,024	0	0	(786,463)	(156,998)	(309,275)	102,809	137,614	(160,692)	79,731
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	1,597,280	3,164,891	38,521	529,724	0	(6,685,929)	(407,912)	0	874,010	(153,102)	418,915	1,139,823
19-682	DOE - RECOVERY SCHOOL DISTRICT	59,062	117,027	252,313	8,075	0	(247,222)	(195,172)	(100,379)	32,318	28,172	(38,452)	22,037
	Government-Wide Entry Subtotals	118,252,635	234,308,740	84,607,978	25,283,119	0	(494,984,400)	(114,103,329)	(22,549,623)	64,706,231	(9,223,904)	596,772	56,079,098
													0
6-4	DIVISION OF ADMINISTRATIVE LAW	153,673	304,492	546,190	22,607	0	(643,250)	(147,326)	(639)	84,088	109,598	(928)	192,757
6-6	OFFICE OF AIRCRAFT SERVICES	17,912	35,492	15,404	24,288	0	(74,977)	(7,753)	0	9,801	(10,488)	14,951	14,264
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	2,801,840	5,551,637	2,699,936	0	0	(11,728,003)	(1,349,241)	(2,433,558)	1,533,129	1,781,496	(1,438,033)	1,876,592
6-7	Administrative Services (now part of 815)	0	0	0	0	0	0	(0)	0	0	(30,365)	(10,948)	(41,313)
6-7	Office of Telecommunication Services (now part of 815)	0	0	0	0	0	0	(0)	0	0	(52,387)	(22,596)	(74,982)
6-9	OFFICE OF STATE PROCUREMENT	171,495	339,805	215,071	0	0	(717,848)	(123,746)	(182,612)	93,840	51,042	(102,250)	42,631
	Subtotal Internal Service Totals	3,144,921	6,231,426	3,476,600	46,895	0	(13,164,078)	(1,628,067)	(2,616,809)	1,720,858	1,848,896	(1,559,804)	2,009,949
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)												
	BATON ROUGE COMMUNITY COLLEGE	698,933	1,384,883	1,978,984	0	0	(2,925,608)	(442,020)	(524,975)	382,447	68,255	(266,426)	184,275
	BOSSIER PARISH COMMUNITY COLLEGE	645,182	1,278,379	2,413,098	0	0	(2,700,615)	0	(337,808)	353,035	1,735,984	(265,935)	1,823,083

		Deferred Outflows of Resources				Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
			DELGADO COMMUNITY COLLEGE	1,580,174	3,130,997	812,202	0	0	(6,614,327)	(173,568)	(636,019)	864,650	235,797
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	255,265	505,788	921,755	0	0	(1,068,492)	0	(106,572)	139,677	413,253	(55,020)	497,910
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	297,614	589,699	1,131,369	0	0	(1,245,757)	(2,025,221)	(533,396)	162,850	191,759	(289,521)	65,088
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	265,202	525,478	341,947	147,552	0	(1,110,088)	(823,049)	0	145,115	(1,316,641)	187,348	(984,179)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	288,182	571,010	1,186,055	0	0	(1,206,276)	0	(336,909)	157,689	471,465	(163,564)	465,590
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	195,647	387,661	294,423	282,203	0	(818,945)	(326,261)	0	107,056	607	192,144	299,807
	LOUISIANA DELTA COMMUNITY COLLEGE	466,783	924,896	1,810,699	22,535	0	(1,953,871)	(141,354)	(55,222)	255,417	538,924	16,607	810,949
	NUNEZ COMMUNITY COLLEGE	253,130	501,558	709,501	1,924	0	(1,059,557)	(228,739)	(63,117)	138,509	(34,566)	(32,024)	71,919
	RIVER PARISHES COMMUNITY COLLEGE	202,505	401,248	578,793	0	0	(847,650)	(209,943)	(215,280)	110,808	120,528	(120,229)	111,107
	SOUTH LA COMMUNITY COLLEGE	853,292	1,690,734	2,132,715	154,906	0	(3,571,726)	(24,562)	(58,157)	466,910	474,575	142,359	1,083,843
	SOWELA TECHNICAL COMMUNITY COLLEGE	371,392	735,886	408,720	0	0	(1,554,582)	(109,946)	(170,926)	203,221	359,496	(83,103)	479,614
	Total LCTCS	6,373,300	12,628,217	14,720,262	609,121	0	(26,677,495)	(4,504,663)	(3,038,381)	3,487,383	3,259,434	(1,019,803)	5,727,014
													0
7-10	FEDERAL PROPERTY ASSISTANCE	40,887	81,015	38,450	636	0	(171,146)	(198,499)	(29,652)	22,373	(32,464)	(11,506)	(21,597)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	71,157	140,992	0	2,166	0	(297,849)	(338,894)	(8,623)	38,936	(166,641)	(9,027)	(136,731)
7-12	PRISON ENTERPRISES	296,575	587,642	454,555	132,539	0	(1,241,412)	(732,473)	0	162,282	180,392	69,253	411,927
	Total Proprietary Funds	408,619	809,649	493,005	135,341	0	(1,710,408)	(1,269,867)	(38,275)	223,591	(18,713)	48,720	253,599
													0
													0
7-15-1	BARBERS EXAMINERS BOARD	14,914	29,551	32,404	0	0	(62,427)	(37,688)	(31,560)	8,161	(1,218)	(18,868)	(11,925)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	2,534	5,022	6,297	0	0	(10,609)	(1,873)	(7,995)	1,387	202	(4,277)	(2,688)
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	2,490	4,934	2,738	12,894	0	(10,424)	(92,707)	0	1,363	(49,507)	6,039	(42,106)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	12,247	24,266	102,264	2,289	0	(51,262)	(105,459)	(7,713)	6,701	(10,833)	(1,206)	(5,338)
7-15-10	LOUISIANA BEHAVIOR ANALYST BOARD	1,148	2,274	21,620	0	0	(4,805)	0	(2,956)	628	9,049	(1,210)	8,467
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	6,401	12,683	39,698	0	0	(26,794)	(74)	(19,428)	3,503	19,530	(9,757)	13,275
7-15-12	LOUISIANA BOARD OF PHARMACY	45,057	89,276	131,379	0	0	(188,599)	(45,383)	(40,128)	24,654	13,383	(22,441)	15,597
7-15-13	LOUISIANA CEMETERY BOARD	8,732	17,301	78,448	16,381	0	(36,549)	(49,833)	(5,689)	4,778	28,484	(998)	32,264

		Deferred Outflows of Resources				Deferred Inflows of Resources							
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7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0	0	0	0	0	(37,473)	0	0	(104,159)	(1,269)	(105,428)
7-15-17	LOUISIANA REAL ESTATE COMMISSION	70,049	138,796	46,144	0	0	(293,211)	(150,661)	(67,702)	38,330	(70,509)	(32,576)	(64,756)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	15,914	31,532	60,671	0	0	(66,613)	(4,297)	(34,574)	8,708	25,601	(17,136)	17,173
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	12,659	25,083	50,780	0	0	(52,989)	0	(14,988)	6,927	36,260	(8,966)	34,221
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	132,218	261,980	4,940	0	0	(553,441)	(118,586)	(155,546)	72,348	34,034	(109,399)	(3,017)
7-15-27	LOUISIANA STATE BOARD OF NURSING	107,741	213,481	166,035	0	0	(450,984)	(44,102)	(143,964)	58,954	(62)	(82,895)	(24,003)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	29,581	58,612	34,654	258	0	(123,819)	(76,926)	(16,042)	16,186	(19,331)	(5,910)	(9,056)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	12,350	24,470	13,667	0	0	(51,693)	(16,051)	(38,987)	6,758	(19,724)	(21,333)	(34,300)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	4,399	8,716	22,606	0	0	(18,413)	(86)	(13,670)	2,407	14,325	(6,889)	9,844
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	2,112	4,185	75,740	0	0	(8,840)	(35,092)	(4,166)	1,156	7,393	(2,157)	6,392
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	16,844	33,375	38,647	33,502	0	(70,506)	(48,647)	0	9,217	(9,392)	22,698	22,523
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	2,856	5,658	48,580	0	0	(11,953)	(5,932)	(4,729)	1,563	10,744	(1,834)	10,472
7-15-39	STATE BOARD OF VETERINARY MEDICINE	829	1,643	17,088	0	0	(3,472)	(3,615)	(2,060)	454	4,919	(943)	4,429
7-15-45	CHIROPRACTIC EXAMINERS BOARD	4,760	9,432	20,844	0	0	(19,926)	0	(14,661)	2,605	9,005	(7,577)	4,033
7-15-49	LA BD OF DIETETICS & NUTRITION	699	1,384	9,471	0	0	(2,924)	0	(1,945)	382	4,731	(874)	4,239
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	5,317	10,536	40,128	0	0	(22,258)	(5,208)	(11,584)	2,910	18,545	(6,152)	15,302
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	10,529	20,863	64,882	0	0	(44,073)	0	(24,768)	5,761	35,119	(11,943)	28,937
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	5,377	10,654	17,519	0	0	(22,506)	(39,355)	(1,710)	2,942	(13,263)	(1,956)	(12,277)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	1,362	2,699	21,752	25,619	0	(5,701)	(10,431)	0	745	(9,903)	12,791	3,632
7-15-63	CONTRACTORS LICENSING BOARD	163,771	324,501	4,198,959	0	0	(685,518)	0	(251,769)	89,613	1,676,895	(81,730)	1,684,779
7-15-64	LOUISIANA STATE BOARD OF HOME	4,649	9,211	167,511	0	0	(19,459)	0	(6,766)	2,544	45,273	(1,829)	45,989
	Subtotal Enterprise Boards	697,537	1,382,118	5,535,466	90,942	0	(2,919,767)	(929,478)	(925,101)	381,683	1,685,590	(420,596)	1,646,677
	Total LCTCS & Proprietary Fd & Ent Boards	7,479,457	14,819,984	20,748,733	835,403	0	(31,307,670)	(6,704,008)	(4,001,757)	4,092,657	4,926,311	(1,391,679)	7,627,289
	TOTAL FOR PRIMARY GOVERNMENT	128,877,014	255,360,150	108,833,312	26,165,417	0	(539,456,148)	(122,435,404)	(29,168,190)	70,519,746	(2,448,697)	(2,354,711)	65,716,337

		Deferred Outflows of Resources				Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
	COMPONENT UNITS												0
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	586,366	1,161,840	0	0	0	(2,454,424)	(627,430)	(278,858)	320,852	(221,648)	(161,387)	(62,183)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	411,782	815,916	1,322,604	0	0	(1,723,647)	(104,092)	(221,336)	225,322	352,038	(111,667)	465,693
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	304,918	604,172	394,273	0	0	(1,276,332)	(175,669)	(302,662)	166,847	64,049	(146,625)	84,271
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	217,938	431,828	610,731	0	0	(912,249)	(45,289)	(168,749)	119,253	272,105	(98,783)	292,575
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	103,317	204,715	117,297	44,578	0	(432,466)	(272,149)	(88,481)	56,534	(5,718)	(55,867)	(5,052)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	306,589	607,484	297,251	0	0	(1,283,329)	(219,400)	(75,740)	167,762	128,389	(44,975)	251,175
20-27	NORTHEAST DELTA HUMAN SVC AUTH	226,824	449,434	788,860	0	0	(949,443)	(164,404)	(22,863)	124,115	258,956	(25,709)	357,363
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	39,476	78,218	158,703	0	0	(165,238)	(29,520)	(36,872)	21,600	30,397	(17,748)	34,249
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	43,029	85,260	0	0	0	(180,114)	(269,866)	(46,488)	23,545	(109,758)	(23,239)	(109,452)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	8,681	17,201	11,817	32,134	0	(36,339)	(105,564)	0	4,750	(67,369)	12,589	(50,030)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	5,915	11,720	4,160	0	0	(24,759)	(42,306)	(7,638)	3,237	(18,158)	(4,337)	(19,259)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	2,490	4,933	23,069	3,760	0	(10,422)	(324)	(5,530)	1,362	9,418	(19)	10,762
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	188,169	372,843	658,358	0	0	(787,642)	0	(217,730)	102,963	331,081	(122,692)	311,352
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0	0	0	0	0	0	0	0	0
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	27,293	54,078	8,892	32,292	0	(114,242)	(65,661)	0	14,934	(13,528)	15,582	16,988
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	12,277	24,326	90,605	0	0	(51,390)	0	(38,272)	6,718	112,422	(18,315)	100,824
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	167,824	332,531	219,514	0	0	(702,481)	(423,505)	(174,665)	91,831	(10,527)	(93,854)	(12,551)
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	103,124	204,333	159,436	0	0	(431,660)	(44,120)	(23,716)	56,428	(30,237)	(19,701)	6,489
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	46,847	92,825	411,961	0	0	(196,095)	(31,532)	(52,407)	25,634	98,190	(32,702)	91,122
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	232,110	459,908	304,924	25,055	0	(971,570)	(142,265)	(3,625)	127,007	(222,194)	5,054	(90,132)
20-14-5	CADDO LEVEE DISTRICT	17,210	34,101	32,440	0	0	(72,040)	(12,724)	(10,141)	9,417	9,618	(5,225)	13,810
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	15,594	30,899	107,398	0	0	(65,275)	0	(45,883)	8,533	51,780	(22,780)	37,533
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	77,294	153,153	112,071	0	0	(323,541)	(22,215)	(160,875)	42,294	60,797	(91,835)	11,256
20-18	LOUISIANA HOUSING CORPORATION	254,934	505,134	494,314	0	0	(1,067,110)	(297,335)	(468,673)	139,497	85,460	(259,981)	(35,024)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	294,680	583,886	209,124	73,216	0	(1,233,478)	(1,650,399)	(22,396)	161,245	(519,667)	30,732	(327,690)

		Deferred Outflows of Resources				Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	198,229	392,777	333,622	0	0	(829,753)	(51,502)	(301,601)	108,468	266,527	(176,098)	198,898
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	186,721	369,973	746,443	606,239	0	(781,580)	(31,160)	0	102,171	138,954	348,232	589,358
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	32,643	64,680	294,393	117,088	0	(136,638)	0	0	17,862	133,155	68,449	219,466
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	120,554	238,869	783,011	70,336	0	(504,618)	(61,183)	(35,078)	65,966	204,710	3,922	274,597
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	70,089	138,876	431,795	130,189	0	(293,380)	(160,710)	0	38,352	27,182	71,527	137,061
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts).	137,342	272,134	333,302	0	0	(574,891)	(75,623)	(124,463)	75,152	101,514	(68,150)	108,515
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West	28,341	56,156	4,442	96,816	0	(118,632)	(108,268)	0	15,508	(64,387)	47,123	(1,756)
20-31	SABINE RIVER AUTHORITY	119,039	235,867	291,000	20,099	0	(498,276)	0	(6,171)	65,137	130,094	(5,614)	189,617
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	339,937	673,560	777,202	0	0	(1,422,916)	(278,990)	(192,466)	186,009	(17,240)	(115,764)	53,005
	CU Subtotal	4,927,579	9,763,629	10,533,012	1,251,802	0	(20,625,966)	(5,513,204)	(3,133,380)	2,696,304	1,566,405	(1,119,858)	3,142,851
20-C-1	LSU System												
	LSU - BATON ROUGE	3,549,064	7,032,204	309,836	1,793,378	0	(14,855,747)	(5,275,336)	0	1,941,999	(2,697,052)	1,094,643	339,591
	LSU - ALEXANDRIA CAMPUS	306,735	607,773	1,811,804	6,581	0	(1,283,939)	0	(159,815)	167,841	687,091	(30,421)	824,511
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,726,033	5,401,430	2,788,061	0	0	(11,410,687)	0	(742,128)	1,491,648	1,372,785	(346,979)	2,517,455
	LSU - EUNICE CAMPUS	75,420	149,440	49,770	102,380	0	(315,696)	(176,425)	0	41,269	(10,178)	54,289	85,379
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	1,199,362	2,376,446	1,174,547	882,998	0	(5,020,315)	(2,195,774)	0	656,275	(650,668)	529,928	535,534
	PENNINGTON BIOMEDICAL RESEARCH CTR.	145,819	288,929	472,304	0	0	(610,371)	(431,682)	(252,200)	79,790	89,436	(140,484)	28,742
	LSUHSC - HEALTH CARE SERVICES DIVISION	138,086	273,606	64,914	312,476	0	(578,002)	(282,852)	0	75,559	(369,939)	183,160	(111,220)
	E A CONWAY MEDICAL CENTER	335,940	665,640	102,303	1,219,710	0	(1,406,186)	(3,516,341)	0	183,822	(1,607,190)	656,249	(767,119)
	EARL K LONG MEDICAL CENTER	442,248	876,281	47,508	1,194,914	0	(1,851,171)	(2,311,860)	0	241,992	(1,085,798)	667,362	(176,443)
	HUEY P LONG MEDICAL CENTER	169,392	335,638	16,877	467,789	0	(709,046)	(695,422)	0	92,689	(434,202)	284,619	(56,894)
	UNIVERSITY MEDICAL CENTER	285,447	565,592	70,654	930,311	0	(1,194,830)	(1,522,784)	0	156,193	(621,652)	517,852	52,393
	W O MOSS REGIONAL MEDICAL CENTER	79,508	157,539	12,422	222,603	0	(332,807)	(496,510)	0	43,506	(234,233)	131,866	(58,861)
	LALLIE KEMP REGIONAL MEDICAL CENTER	434,535	860,999	879,351	22,784	0	(1,818,887)	(489,009)	(150,828)	237,772	393,693	(49,552)	581,912
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	70,579	139,846	0	246,741	0	(295,429)	(561,025)	0	38,620	(403,788)	150,433	(214,735)

		Deferred Outflows of Resources				Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense
	LEONARD J CHABERT MEDICAL CENTER	182,229	361,074	50,322	693,704	0	(762,779)	(1,325,388)	0	99,713	(539,313)	382,336	(57,264)
	MEDICAL CENTER OF LA - NEW ORLEANS	1,409,339	2,792,500	0	4,117,339	0	(5,899,242)	(9,226,594)	0	771,171	(5,178,835)	2,372,562	(2,035,101)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	2,261,710	4,481,409	0	3,054,348	0	(9,467,115)	(6,227,265)	0	1,237,577	(3,687,564)	1,723,816	(726,170)
	LSU - SHREVEPORT	316,570	627,259	2,012,482	1,337	0	(1,325,105)	0	(98,223)	173,223	891,358	(23,602)	1,040,979
													0
	Total - LSU	14,128,017	27,993,607	9,863,154	15,269,393	0	(59,137,354)	(34,734,268)	(1,403,193)	7,730,658	(14,086,048)	8,158,078	1,802,689
20-C-2	University of Louisiana System:												
	GRAMBLING STATE UNIVERSITY	1,070,215	2,120,551	2,966,884	95,405	0	(4,479,728)	(367,626)	0	585,607	469,175	132,584	1,187,366
	LA TECH UNIVERSITY	2,566,015	5,084,366	2,628,096	40,583	0	(10,740,880)	(362,737)	(6,430)	1,404,088	1,066,094	21,693	2,491,876
	MCNEESE STATE UNIVERSITY	1,663,377	3,295,857	2,014,935	94,233	0	(6,962,598)	0	0	910,177	1,142,556	31,916	2,084,649
	NICHOLLS STATE UNIVERSITY	1,783,697	3,534,261	172,207	131,937	0	(7,466,235)	(1,475,921)	0	976,014	(6,832)	53,296	1,022,479
	NORTHWESTERN STATE UNIVERSITY	1,898,979	3,762,685	2,888,151	0	0	(7,948,787)	(29,958)	(420,628)	1,039,095	1,405,750	(311,217)	2,133,629
	SOUTHEASTERN LA UNIVERSITY	3,156,717	6,254,799	3,824,368	0	0	(13,213,455)	0	(2,108,984)	1,727,313	2,250,327	(1,141,418)	2,836,222
	UNIVERSITY OF LA @ LAFAYETTE	4,528,100	8,972,091	8,151,871	0	0	(18,953,818)	(197,178)	(3,716,149)	2,477,715	3,344,392	(1,883,591)	3,938,515
	UNIVERSITY OF LA @ MONROE	2,117,033	4,194,742	2,173,396	17,282	0	(8,861,520)	0	(324,847)	1,158,411	863,876	(105,728)	1,916,559
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	70,183	139,063	675,612	0	0	(293,774)	(172,012)	(122,455)	38,403	76,568	(61,782)	53,189
	UNIVERSITY OF NEW ORLEANS	2,351,088	4,658,504	2,599,368	0	0	(9,841,233)	(527,078)	(367,319)	1,286,483	2,142,429	(250,191)	3,178,722
	Total - ULS	21,205,403	42,016,918	28,094,888	379,440	0	(88,762,029)	(3,132,510)	(7,066,812)	11,603,308	12,754,336	(3,514,438)	20,843,206
20-C-3	Southern University System:												0
	SOUTHERN UNIVERSITY - BATON ROUGE	2,955,975	5,857,043	7,309,683	0	0	(12,373,182)	(353,136)	(816,916)	1,617,469	2,164,750	(264,425)	3,517,794
	SOUTHERN UNIVERSITY - NEW ORLEANS	429,025	850,080	999,042	150,990	0	(1,795,821)	(1,437,164)	(33,233)	234,756	(282,058)	43,699	(3,602)
	SOUTHERN UNIVERSITY-SHREVEPORT	368,201	729,562	494,796	6,864	0	(1,541,223)	(227,979)	(40,908)	201,474	(132,524)	(49,289)	19,661
	Total Southern	3,753,200	7,436,685	8,803,521	157,855	0	(15,710,226)	(2,018,279)	(891,057)	2,053,700	1,750,168	(270,015)	3,533,853
20-C-5	BOARD OF REGENTS	662,127	1,311,955	2,392,655	0	0	(2,771,546)	(576,050)	(705,706)	362,307	714,133	(434,250)	642,190
	TOTAL OGB PLAN - COMPONENT UNITS	44,676,327	88,522,795	59,687,229	17,058,490	0	(187,007,120)	(45,974,312)	(13,200,148)	24,446,277	2,698,994	2,819,518	29,964,789
	FIDUCIARY FUNDS												
8C01	Louisiana School Employees' Retirement System (571) - LSERS	114,239	226,356	56,904	99,283	0	(478,183)	(262,975)	0	62,510	(211,738)	42,049	(107,180)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	402,122	796,776	387,971	0	0	(1,683,213)	(158,921)	(643,043)	220,036	(50,393)	(310,925)	(141,283)
8C03	Louisiana Teachers' Retirement System (573) - TRSL	557,740	1,105,120	196,039	0	0	(2,334,600)	(350,566)	(274,357)	305,188	(55,724)	(176,950)	72,514
8C04	Louisiana State Police Retirement System (575) - LSPRS	16,371	32,438	49,341	0	0	(68,526)	(28,619)	(37,450)	8,958	67,559	(18,980)	57,537
	Subtotal	1,090,472	2,160,689	690,256	99,283	0	(4,564,522)	(801,081)	(954,851)	596,692	(250,297)	(464,806)	(118,411)

OGB (OPEB Spreadsheet to be Completed)				Exhibit A	
Schedule of Employer OPEB Amounts					
As of the Valuation dated July 1, 2025					
For FYE 6/30/26					
OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
PRIMARY GOVERNMENT					
01-100	EXECUTIVE OFFICE	4,981,699	3,650,432	3,592,833	5,081,144
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0
01-102	INSPECTOR GENERAL	3,349,097	2,658,128	2,662,804	3,339,356
01-103	MENTAL HEALTH ADVOCACY SERVICE	3,920,247	2,835,156	2,790,675	3,992,983
01-106	LOUISIANA TAX COMMISSION	5,347,349	4,279,687	4,274,029	5,359,086
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	97,912,056	76,280,548	76,125,033	98,200,913
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	23,237,230	16,590,288	16,310,913	23,674,004
01-112	DEPARTMENT OF MILITARY AFFAIRS	35,351,853	25,738,996	25,428,784	35,862,616
01-116	OFFICE OF THE STATE PUBLIC DEFENDER	1,615,624	1,216,044	1,205,750	1,630,814
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	7,992,960	6,132,690	6,112,432	8,029,997
01-133	OFFICE OF ELDERLY AFFAIRS	10,478,576	7,853,675	7,791,342	10,582,992
01-254	LOUISIANA STATE RACING COMMISSION	3,751,044	2,970,748	2,970,814	3,754,715
01-255	OFFICE OF FINANCIAL INSTITUTIONS	20,109,578	15,646,337	15,607,940	20,171,951
03-130	DEPARTMENT OF VETERANS AFFAIRS	8,935,565	6,902,297	6,882,165	8,979,226
03-131	LOUISIANA VETERANS HOME	9,391,056	7,234,560	7,207,512	9,437,332
03-132	NORTHEAST LOUISIANA VETERANS HOME	4,176,498	3,038,195	2,992,891	4,252,775
03-134	SOUTHWEST LOUISIANA VETERANS HOME	7,541,219	5,437,544	5,350,525	7,679,196
03-135	NORTHWEST LOUISIANA VETERANS HOME	5,208,077	3,676,324	3,605,560	5,319,643
03-136	SOUTHEAST LOUISIANA VETERANS HOME	4,341,388	3,161,235	3,119,968	4,408,919
04-139	SECRETARY OF STATE	79,250,425	59,891,257	59,486,744	79,927,447
04-141	OFFICE OF THE ATTORNEY GENERAL	48,377,925	36,152,760	35,839,038	48,894,767
04-146	LIEUTENANT GOVERNOR	1,982,812	1,499,918	1,487,772	2,003,470
04-147	STATE TREASURER	12,853,105	9,793,377	9,745,075	12,926,266
04-158	PUBLIC SERVICE COMMISSION	11,278,357	8,727,039	8,710,163	11,314,438
04-160	AGRICULTURE AND FORESTRY	137,532,501	107,340,015	107,235,787	137,794,124

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	2,695,762	1,954,819	1,916,514	2,756,006
04-165	COMMISSIONER OF INSURANCE	41,861,587	32,517,540	32,411,849	42,029,541
05-250	LED-OFFICE OF ECONOMIC DEVELOPMENT	17,649,571	12,902,312	12,753,361	17,901,134
12-440	OFFICE OF REVENUE	122,873,323	94,878,943	94,570,390	123,416,967
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	577,273	389,252	378,116	594,788
17-560	STATE CIVIL SERVICE	22,657,500	17,097,789	16,969,950	22,869,711
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,236,577	2,434,246	2,414,780	3,268,939
17-562	ETHICS ADMINISTRATION	4,258,191	3,220,125	3,191,885	4,301,324
17-565	BOARD OF TAX APPEALS	831,215	583,061	574,644	846,595
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	10,482,569	8,152,521	8,134,212	10,506,400
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	10,944,061	8,434,607	8,366,054	11,054,047
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	9,526,603	7,321,969	7,249,155	9,638,285
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	4,807,968	3,595,651	3,554,034	4,873,564
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	10,103,832	7,902,409	7,845,592	10,189,809
23-949	SUPREME COURT	12,624,961	9,749,895	9,643,142	12,787,910
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,859,049	2,375,334	2,376,082	2,860,945
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	3,311,065	2,744,181	2,748,029	3,306,381
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	2,196,569	1,791,529	1,787,230	2,202,053
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,947,350	1,592,721	1,590,281	1,952,779
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,028,780	829,824	822,790	1,038,571
21-800	OFFICE OF GROUP BENEFITS	24,764,177	19,806,282	19,930,230	24,600,065
21-804	OFFICE OF RISK MANAGEMENT	9,791,462	7,823,312	7,828,554	9,787,907
SA-951	HOUSE OF REPRESENTATIVES	7,166,294	5,565,288	5,607,859	7,128,350
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	420,500	310,809	312,097	419,696
SA-955	LEGISLATIVE FISCAL OFFICE	265,369	208,027	209,475	263,764
SA-962	LOUISIANA STATE LAW INSTITUTE	1,197,982	934,194	927,450	1,210,533
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	20,043,929	15,201,291	15,134,948	20,174,424
SA 952	SENATE	6,513,651	5,111,220	5,143,518	6,479,252
06-261	DCRT - OFFICE OF THE SECRETARY	8,906,519	6,760,232	6,728,202	8,958,868
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	9,905,147	7,880,762	7,868,480	9,932,882
06-263	DCRT - OFFICE OF STATE MUSEUMS	7,491,767	5,763,389	5,735,439	7,534,676
06-264	DCRT- OFFICE OF STATE PARKS	32,228,196	24,666,714	24,579,305	32,368,473

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	3,316,540	2,512,157	2,479,171	3,373,068
06-267	DCRT - OFFICE OF TOURISM	6,074,957	4,711,461	4,683,052	6,125,446
07-273	DOTD - ADMINISTRATION	42,516,771	33,389,047	33,386,527	42,545,279
07-276	DOTD - ENGINEERING & OPERATIONS	824,605,487	634,348,137	632,991,741	827,390,492
08-400	DPSC - CORRECTIONS	767,414,657	579,702,287	577,961,669	770,325,800
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	107,744,032	83,246,378	83,082,020	108,056,449
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	25,139,897	19,560,809	19,525,406	25,219,527
08-419	DPSC - OFFICE OF STATE POLICE	494,756,796	380,008,696	377,646,590	498,230,284
08-420	DPSC - OFFICE OF MOTOR VEHICLES	91,332,504	70,791,004	70,633,423	91,627,623
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	23,549,152	17,701,409	17,585,338	23,733,707
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	968,780	714,066	707,116	978,203
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	1,276,952	1,011,576	1,011,352	1,277,902
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	1,728,788	1,365,230	1,367,054	1,726,761
17-563	STATE POLICE COMMISSION	757,000	546,023	535,624	772,117
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	565,767	388,160	377,840	583,445
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	189,160,649	145,567,597	145,070,793	190,024,974
09-307	LDH-OFFICE OF THE SECRETARY	84,003,504	65,493,225	65,438,927	84,127,675
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	65,709,239	51,280,451	51,219,656	65,856,719
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	699,165	504,355	492,992	715,757
09-326	LDH - OFFICE OF PUBLIC HEALTH	231,711,562	180,397,058	180,065,298	232,402,408
09-327	LDH - OFFICE OF THE SURGEON GENERAL	361,439	278,180	277,859	362,093
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	255,838,814	201,301,284	201,524,060	255,825,002
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	228,619,469	177,892,861	177,939,721	228,887,805
09-350	LDH-OFFICE ON WOMEN'S HEALTH (e	450,973	318,297	311,400	461,461
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	670,001,276	520,781,526	519,446,352	672,567,624
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	24,195,504	17,844,827	17,625,821	24,543,779
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 432, 434 & 435)	62,450,552	48,519,850	48,325,328	62,789,897

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	136,688,057	104,980,806	104,457,866	137,549,248
14-474	WORKFORCE SUPPORT AND	182,928,383	146,624,979	147,004,611	182,544,287
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	3,963,941	2,843,110	2,794,896	4,036,995
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	126,220,020	98,946,796	98,931,409	126,277,353
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	26,941,437	19,049,633	18,688,215	27,502,356
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	28,239,880	19,854,516	19,471,226	28,838,649
19-656	SPECIAL SCHOOL DISTRICTS	63,786,097	50,611,709	50,701,896	63,703,598
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	11,833,058	9,038,052	8,978,236	11,925,596
19-658	THRIVE ACADEMY	2,070,595	1,276,094	1,215,809	2,176,779
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	428,258	296,580	290,615	438,091
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	10,753,029	8,458,105	8,448,939	10,775,517
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	2,548,251	1,940,391	1,934,143	2,559,682
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	9,470,600	7,049,851	6,967,031	9,597,602
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	79,296,419	60,829,151	60,563,479	79,779,381
19-682	DOE - RECOVERY SCHOOL DISTRICT	2,850,870	2,304,989	2,339,886	2,806,575
	Government-Wide Entry Subtotals	5,857,054,161	4,513,488,211	4,500,340,583	5,880,915,819
6-4	DIVISION OF ADMINISTRATIVE LAW	7,549,434	5,902,979	5,883,401	7,578,469
6-6	OFFICE OF AIRCRAFT SERVICES	867,256	698,387	700,618	863,381
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	140,185,464	105,865,441	105,116,667	141,337,497
6-7	Administrative Services (now part of 815)	0	0	0	0
6-7	Office of Telecommunication Services (now part of 815)	0	0	0	0
6-9	OFFICE OF STATE PROCUREMENT	8,769,720	6,346,996	6,252,321	8,926,011
	Subtotal Internal Service Totals	157,371,874	118,813,803	117,953,007	158,705,358
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)				
	BATON ROUGE COMMUNITY COLLEGE	35,088,973	26,334,834	26,219,311	35,289,647
	BOSSIER PARISH COMMUNITY COLLEGE	32,207,132	24,443,474	24,356,189	32,371,993

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
	DELGADO COMMUNITY COLLEGE	78,093,335	60,390,290	60,185,915	78,417,551
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	12,929,977	9,542,538	9,496,199	13,018,396
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	15,132,708	11,075,518	11,004,634	15,252,963
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	13,079,012	10,169,092	10,180,526	13,077,270
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	14,676,412	10,707,387	10,611,621	14,833,780
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	9,550,720	7,570,837	7,594,053	9,531,103
	LOUISIANA DELTA COMMUNITY COLLEGE	23,307,684	17,686,470	17,647,575	23,402,989
	NUNEZ COMMUNITY COLLEGE	12,752,747	9,514,430	9,469,004	12,827,821
	RIVER PARISHES COMMUNITY COLLEGE	10,260,606	7,563,933	7,506,679	10,352,958
	SOUTH LA COMMUNITY COLLEGE	42,487,372	32,415,281	32,313,838	42,685,085
	SOWELA TECHNICAL COMMUNITY COLLEGE	18,860,903	13,843,896	13,768,812	19,001,153
	Total LCTCS	318,427,581	241,257,980	240,354,356	320,062,709
7-10	FEDERAL PROPERTY ASSISTANCE	2,009,280	1,571,073	1,576,559	2,000,867
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	3,568,052	2,688,339	2,673,374	3,595,369
7-12	PRISON ENTERPRISES	14,776,931	11,265,039	11,258,321	14,787,809
	Total Proprietary Funds	20,354,263	15,524,451	15,508,254	20,384,045
7-15-1	BARBERS EXAMINERS BOARD	735,384	571,077	567,230	741,063
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	132,418	91,734	91,322	132,803
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	115,621	100,704	101,210	114,896
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	612,589	462,440	458,477	620,171
7-15-10	LOUISIANA BEHAVIOR ANALYST BOARD	59,510	41,770	40,680	61,276
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	325,837	237,338	233,664	330,940
7-15-12	LOUISIANA BOARD OF PHARMACY	2,248,084	1,706,059	1,689,380	2,274,554
7-15-13	LOUISIANA CEMETERY BOARD	417,844	344,515	346,122	415,734

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7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0	0	0
7-15-17	LOUISIANA REAL ESTATE COMMISSION	3,497,793	2,650,164	2,632,541	3,526,253
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	812,902	589,310	580,123	827,523
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	627,310	482,332	479,101	632,765
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	6,550,716	5,039,187	5,016,459	6,586,938
7-15-27	LOUISIANA STATE BOARD OF NURSING	5,440,408	4,033,317	3,982,596	5,521,866
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	1,481,175	1,116,307	1,108,225	1,493,919
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	615,949	467,833	464,386	621,053
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	231,095	157,928	152,612	239,278
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	115,490	72,849	69,603	120,886
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	832,146	644,155	644,384	832,699
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	143,731	107,457	105,847	146,537
7-15-39	STATE BOARD OF VETERINARY MEDICINE	44,976	28,841	27,365	47,441
7-15-45	CHIROPRACTIC EXAMINERS BOARD	235,257	181,039	176,575	241,509
7-15-49	LA BD OF DIETETICS & NUTRITION	36,460	25,185	24,299	37,796
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	288,377	185,208	178,302	300,107
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	546,357	383,481	374,232	560,546
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	259,838	209,297	207,829	261,680
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	76,171	45,977	43,546	80,542
7-15-63	CONTRACTORS LICENSING BOARD	8,133,744	6,229,813	6,210,520	8,166,973
7-15-64	LOUISIANA STATE BOARD OF HOME	238,155	171,323	168,302	242,381
	Subtotal Enterprise Boards	34,855,337	26,376,640	26,174,932	35,180,129
	Total LCTCS & Proprietary Fd & Ent Boards	373,637,181	283,159,071	282,037,542	375,626,883
	TOTAL FOR PRIMARY GOVERNMENT	6,388,063,216	4,915,461,085	4,900,331,132	6,415,248,060

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	COMPONENT UNITS				
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	29,008,043	22,390,754	22,299,675	29,155,915
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	20,435,324	15,674,101	15,598,185	20,557,203
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	15,231,306	11,529,419	11,446,309	15,360,460
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	10,910,496	8,223,094	8,163,420	11,001,208
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	5,051,045	3,988,575	3,973,009	5,075,502
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	15,239,387	11,661,032	11,600,199	15,344,585
20-27	NORTHEAST DELTA HUMAN SVC AUTH	11,291,097	8,614,635	8,580,942	11,345,990
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	2,008,717	1,468,184	1,453,996	2,035,190
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	2,136,848	1,637,041	1,628,520	2,150,249
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	423,843	335,589	342,738	415,852
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	310,149	213,930	209,806	318,631
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	128,317	91,183	90,607	129,289
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	9,487,687	7,056,535	6,987,675	9,595,415
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0
20-14-10	NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	1,294,348	1,083,295	1,091,520	1,282,886
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	620,803	459,935	456,013	627,038
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	8,306,069	6,411,031	6,392,451	8,342,321
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	5,134,562	3,914,981	3,906,012	5,148,706
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	2,366,493	1,757,614	1,747,533	2,384,536
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	11,452,522	8,892,926	8,901,803	11,452,063
20-14-5	CADDO LEVEE DISTRICT	857,129	652,853	652,833	859,783
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	785,081	585,168	578,465	795,708
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	3,889,522	2,902,674	2,870,118	3,938,097
20-18	LOUISIANA HOUSING CORPORATION	12,811,332	9,592,397	9,495,743	12,965,640
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	14,391,532	11,384,235	11,357,590	14,437,886

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20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	9,891,310	7,502,697	7,433,043	9,992,560
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	9,406,362	7,008,076	6,975,418	9,476,947
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	1,662,747	1,210,787	1,204,149	1,677,101
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	6,134,819	4,481,065	4,469,958	6,162,029
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	3,395,314	2,730,541	2,751,807	3,369,375
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts).	7,041,611	5,075,918	5,017,283	7,140,938
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West	1,345,819	1,124,000	1,137,772	1,327,501
20-31	SABINE RIVER AUTHORITY	5,849,645	4,577,078	4,581,437	5,849,173
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	16,949,229	12,887,022	12,796,559	17,092,203
	CU Subtotal	245,248,508	187,118,365	186,192,588	246,807,980
20-C-1	LSU System				
	LSU - BATON ROUGE	174,634,211	136,358,830	136,816,586	174,294,977
	LSU - ALEXANDRIA CAMPUS	15,646,684	11,402,092	11,319,916	15,804,609
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	136,252,476	103,212,899	102,537,983	137,515,722
	LSU - EUNICE CAMPUS	3,744,395	2,877,555	2,909,221	3,711,793
	PAUL M HEBERT LAW CENTER	0	0	0	0
	LSU - AGRICULTURAL CENTER	59,084,151	46,035,058	46,327,629	58,806,869
	PENNINGTON BIOMEDICAL RESEARCH CTR.	7,495,743	5,376,908	5,344,540	7,559,268
	LSUHSC - HEALTH CARE SERVICES DI VISION	6,651,273	5,403,826	5,458,014	6,578,387
	E A CONWAY MEDICAL CENTER	16,094,388	13,215,142	13,447,126	15,790,336
	EARL K LONG MEDICAL CENTER	21,037,329	17,503,289	17,675,036	20,801,487
	HUEY P LONG MEDICAL CENTER	8,036,803	6,720,414	6,841,716	7,882,761
	UNIVERSITY MEDICAL CENTER	13,588,304	11,291,845	11,448,037	13,381,200
	W O MOSS REGIONAL MEDICAL CENTER	3,768,106	3,157,041	3,234,223	3,672,926
	LALLIE KEMP REGIONAL MEDICAL CENTER	21,557,693	16,550,537	16,520,328	21,623,207
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	3,364,596	2,786,761	2,843,804	3,292,139

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
	LEONARD J CHABERT MEDICAL CENTER	8,718,743	7,177,375	7,280,760	8,580,691
	MEDICAL CENTER OF LA - NEW ORLEANS	66,883,819	55,904,493	56,441,278	66,150,112
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	111,245,888	86,911,693	87,181,304	111,059,957
	LSU - SHREVEPORT	16,000,433	11,871,105	11,842,513	16,101,009
	Total - LSU	693,805,035	543,756,863	545,470,014	692,607,450
20-C-2	University of Louisiana System:				
	GRAMBLING STATE UNIVERSITY	52,757,455	41,029,975	40,984,356	52,884,787
	LA TECH UNIVERSITY	127,318,911	97,784,466	97,241,414	128,238,155
	MCNEESE STATE UNIVERSITY	82,328,876	63,545,797	63,331,519	82,693,300
	NICHOLLS STATE UNIVERSITY	88,444,149	68,042,746	67,815,427	88,854,962
	NORTHWESTERN STATE UNIVERSITY	94,465,912	72,195,751	71,904,579	94,943,920
	SOUTHEASTERN LA UNIVERSITY	157,779,623	119,477,758	118,841,951	158,815,121
	UNIVERSITY OF LA @ LAFAYETTE	227,018,315	170,875,897	169,677,355	228,972,479
	UNIVERSITY OF LA @ MONROE	105,144,613	80,604,261	80,285,458	105,748,176
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	3,515,852	2,648,999	2,628,973	3,547,073
	UNIVERSITY OF NEW ORLEANS	116,640,944	89,618,244	89,263,208	117,248,000
	Total - ULS	1,055,414,650	805,823,894	801,974,240	1,061,945,973
20-C-3	Southern University System:				
	SOUTHERN UNIVERSITY - BATON ROUGE	145,915,362	113,170,982	112,931,932	146,381,937
	SOUTHERN UNIVERSITY - NEW ORLEANS	21,004,132	16,550,202	16,527,054	21,060,637
	SOUTHERN UNIVERSITY- SHREVEPORT	18,222,947	14,061,546	14,031,104	18,277,639
	Total Southern	185,142,441	143,782,730	143,490,090	185,720,213
20-C-5	BOARD OF REGENTS	33,272,355	24,933,345	24,754,919	33,558,754
	TOTAL OGB PLAN - COMPONENT UNITS	2,212,882,989	1,705,415,197	1,701,881,851	2,220,640,370
	FIDUCIARY FUNDS				
8C01	Louisiana School Employees' Retirement System (571) - LSERS	5,613,353	4,392,507	4,396,054	5,612,565
8C02	Louisiana State Employees' Retirement System (572) - LASERS	20,311,945	15,053,073	14,895,451	20,567,662
8C03	Louisiana Teachers' Retirement System (573) - TRSL	27,817,628	21,145,652	21,024,367	28,014,763
8C04	Louisiana State Police Retirement System (575) - LSPRS	829,459	612,057	606,758	837,872
	Subtotal	54,572,385	41,203,289	40,922,630	55,032,862

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
	TOTAL	8,655,518,590	6,662,079,571	6,643,135,613	8,690,921,292
	* OPEB valuation measurement period by thru 6/30/25, which is used for financial reporting beginning 7/1/25 thru 6/30/26 for a 6/30/26 FYE or for financial statement reporting for calendar year-end entities, records 6 months of subsequent payments as deferred outflow. However, the amount recorded in column of benefit payments since the actuarial Agency 4030 is new this year to the Includ				

Future Amortization for the OGB OPEB Plan for FY 2026								Exhibit B
OSRAP Number	Employer Name	Amortization FY 2027	Amortization FY 2028	Amortization FY 2029	Amortization FY 2030	Amortization FY 2031	Thereafter	Total of Amortization
	PRIMARY GOVERNMENT							
01-100	EXECUTIVE OFFICE	(390,209)	(137,376)	(59,208)	(8,948)	0	0	(595,741)
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	150,109	169,978	46,939	10,422	0	0	377,448
01-103	MENTAL HEALTH ADVOCACY SERVICE	(23,991)	80,504	11,666	(22,239)	0	0	45,940
01-106	LOUISIANA TAX COMMISSION	(42,366)	113,609	33,217	(14,806)	0	0	89,653
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	(2,423,515)	705,993	(282,607)	(816,686)	0	0	(2,816,814)
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(126,630)	652,091	288,058	(28,078)	0	0	785,440
01-112	DEPARTMENT OF MILITARY AFFAIRS	(231,460)	877,804	266,547	(124,611)	0	0	788,281
01-116	OFFICE OF THE STATE PUBLIC DEFENDER	(13,820)	79,407	6,981	(39,794)	0	0	32,773
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(15,972)	208,131	125,381	24,708	0	0	342,247
01-133	OFFICE OF ELDERLY AFFAIRS	(115,466)	214,641	76,603	(24,689)	0	0	151,089
01-254	LOUISIANA STATE RACING COMMISSION	101,203	159,191	111,915	51,568	0	0	423,876
01-255	OFFICE OF FINANCIAL INSTITUTIONS	(125,792)	342,726	9,324	(145,509)	0	0	80,749
03-130	DEPARTMENT OF VETERANS AFFAIRS	(104,618)	168,236	40,852	(25,761)	0	0	78,710
03-131	LOUISIANA VETERANS HOME	(525,780)	(126,868)	(123,045)	(127,212)	0	0	(902,905)
03-132	NORTHEAST LOUISIANA VETERANS HOME	(140,616)	21,653	25,525	12,349	0	0	(81,089)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	(101,400)	99,186	(20,473)	(80,239)	0	0	(102,926)
03-135	NORTHWEST LOUISIANA VETERANS HOME	(20,078)	192,808	67,316	(13,206)	0	0	226,840
03-136	SOUTHEAST LOUISIANA VETERANS HOME	(240,240)	(120,556)	(139,375)	(117,457)	0	0	(617,627)
04-139	SECRETARY OF STATE	(1,172,761)	878,084	(275,865)	(687,129)	0	0	(1,257,670)
04-141	OFFICE OF THE ATTORNEY GENERAL	(1,741,437)	15,279	(369,298)	(436,365)	0	0	(2,531,821)
04-146	LIEUTENANT GOVERNOR	(13,974)	3,939	(17,763)	(35,510)	0	0	(63,308)
04-147	STATE TREASURER	(42,152)	237,268	(22,993)	(101,119)	0	0	71,004
04-158	PUBLIC SERVICE COMMISSION	(162,110)	220,897	159,309	43,817	0	0	261,913
04-160	AGRICULTURE AND FORESTRY	(2,988,877)	661,077	(896,413)	(1,282,327)	0	0	(4,506,539)
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	(96,225)	20,997	(9,309)	(27,008)	0	0	(111,545)
04-165	COMMISSIONER OF INSURANCE	(1,200,236)	73,437	(162,645)	(209,729)	0	0	(1,499,174)
05-250	LED-OFFICE OF ECONOMIC DEVELOPMENT	609,370	1,042,697	755,669	433,314	0	0	2,841,050
12-440	OFFICE OF REVENUE	(5,041,180)	(1,020,665)	(1,452,383)	(1,303,496)	0	0	(8,817,724)
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	90,940	57,138	(15,881)	(26,115)	0	0	106,081
17-560	STATE CIVIL SERVICE	(770,620)	51,949	(160,664)	(191,615)	0	0	(1,070,950)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(221,826)	10,684	26,327	(20,417)	0	0	(205,232)
17-562	ETHICS ADMINISTRATION	(21,081)	46,233	(57,502)	(49,500)	0	0	(81,849)
17-565	BOARD OF TAX APPEALS	(77,492)	(53,941)	(41,017)	(17,914)	0	0	(190,365)
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	336,992	669,298	524,478	299,789	0	0	1,830,557
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	(257,769)	133,085	64,042	(14,334)	0	0	(74,976)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	43,167	241,863	65,575	(6,316)	0	0	344,289
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	(62,801)	58,289	(41,910)	(79,822)	0	0	(126,244)
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	(16,806)	239,681	121,603	41,153	0	0	385,632
23-949	SUPREME COURT	47,815	370,629	313,675	188,764	0	0	920,883
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	60,310	94,333	72,605	36,065	0	0	263,314
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	170,580	229,136	173,943	103,689	0	0	677,348
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	158,969	189,967	127,081	63,939	0	0	539,956
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	85,993	92,331	36,023	15,984	0	0	230,331
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	30,241	53,039	27,061	3,602	0	0	113,943
21-800	OFFICE OF GROUP BENEFITS	(226,550)	273,820	54,511	(57,850)	0	0	43,931
21-804	OFFICE OF RISK MANAGEMENT	(79,565)	158,342	(37,241)	(79,257)	0	0	(37,722)

OSRAP Number	Employer Name	Amortization FY 2027	Amortization FY 2028	Amortization FY 2029	Amortization FY 2030	Amortization FY 2031	Thereafter	Total of Amortization
SA-951	HOUSE OF REPRESENTATIVES	188,677	450,378	312,189	113,395	0	0	1,064,638
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	62,509	50,090	14,149	6,872	0	0	133,621
SA-955	LEGISLATIVE FISCAL OFFICE	(752)	3,000	693	(783)	0	0	2,158
SA-962	LOUISIANA STATE LAW INSTITUTE	24,850	45,613	21,010	6,357	0	0	97,830
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	(140,329)	584,273	226,276	(37,050)	0	0	633,170
SA 952	SENATE	286,584	405,063	252,515	107,993	0	0	1,052,154
06-261	DCRT - OFFICE OF THE SECRETARY	39,921	245,075	105,507	30,024	0	0	420,527
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(220,797)	125,757	14,736	(59,676)	0	0	(139,981)
06-263	DCRT - OFFICE OF STATE MUSEUMS	(94,188)	134,393	35,215	(17,756)	0	0	57,664
06-264	DCRT- OFFICE OF STATE PARKS	(675,003)	188,966	(302,954)	(396,859)	0	0	(1,185,850)
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(119,577)	37,335	262	(35,029)	0	0	(117,009)
06-267	DCRT - OFFICE OF TOURISM	(285,004)	(107,794)	(100,358)	(50,306)	0	0	(543,462)
07-273	DOTD - ADMINISTRATION	(1,274,724)	(115,782)	(421,328)	(358,819)	0	0	(2,170,653)
07-276	DOTD - ENGINEERING & OPERATIONS	(19,011,440)	5,892,341	(3,577,252)	(7,482,342)	0	0	(24,178,692)
08-400	DPSC - CORRECTIONS	(18,387,612)	3,735,201	(4,370,259)	(6,178,102)	0	0	(25,200,772)
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	(2,100,092)	985,695	(577,789)	(1,032,777)	0	0	(2,724,963)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(948,462)	(80,066)	(243,848)	(253,834)	0	0	(1,526,210)
08-419	DPSC - OFFICE OF STATE POLICE	(7,563,671)	6,269,852	83,723	(2,951,603)	0	0	(4,161,698)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	(3,387,648)	(514,030)	(1,339,882)	(1,305,511)	0	0	(6,547,071)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	(164,424)	451,828	129,890	(99,580)	0	0	317,714
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	58,469	57,497	16,289	(10,123)	0	0	122,132
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(33,543)	(12,784)	(16,191)	(4,144)	0	0	(66,662)
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(163,900)	(56,777)	(643)	7,889	0	0	(213,431)
17-563	STATE POLICE COMMISSION	(23,292)	(1,633)	(9,438)	(9,642)	0	0	(44,005)
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	(68,498)	(1,538)	5,793	(2,918)	0	0	(67,161)
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	(3,860,612)	1,524,375	(718,823)	(1,420,621)	0	0	(4,475,681)
09-307	LDH-OFFICE OF THE SECRETARY	(1,031,860)	1,076,747	137,386	(214,360)	0	0	(32,088)
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	(1,455,161)	347,907	(484,099)	(702,178)	0	0	(2,293,532)
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	(34,843)	(11,329)	(28,109)	(25,155)	0	0	(99,436)
09-326	LDH - OFFICE OF PUBLIC HEALTH	(4,036,876)	2,167,182	(168,524)	(1,095,218)	0	0	(3,133,437)
09-327	LDH - OFFICE OF THE SURGEON GENERAL	60,932	71,442	36,089	1,473	0	0	169,937
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(7,651,642)	151,793	(1,569,681)	(1,944,483)	0	0	(11,014,013)
09-340	LDH-OFFICE ON WOMEN'S HEALTH (effective 7/1/22)	(6,994,432)	944,462	(1,193,244)	(1,958,743)	0	0	(9,201,957)
09-350	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	72,331	81,137	67,910	42,071	0	0	263,450
10-360	OFFICE OF COASTAL PROTECTION AND RESTORATION	(18,955,802)	78,313	(5,693,294)	(6,145,380)	0	0	(30,716,163)
01-109	DNR - OFFICE OF THE SECRETARY (includes agency 432, 434 & 435)	(899,841)	(151,994)	(306,583)	(234,637)	0	0	(1,593,055)
11-431	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	(1,121,349)	592,252	(266,308)	(603,476)	0	0	(1,398,881)
13-856	WORKFORCE SUPPORT AND TRAINING (Includes Agency 8113)	(3,622,643)	328,691	(1,389,860)	(1,604,913)	0	0	(6,288,724)
14-474	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	(6,014,124)	(417,152)	(1,684,152)	(1,674,600)	0	0	(9,790,028)
16-511	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	116,214	155,351	34,471	(18,164)	0	0	287,873
16-512	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(4,313,544)	(961,354)	(1,840,716)	(1,566,396)	0	0	(8,682,010)
16-513	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	2,012	835,682	241,270	(159,796)	0	0	919,169
16-514	SPECIAL SCHOOL DISTRICTS	(342,804)	672,610	103,850	(248,438)	0	0	185,218
19-656	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(1,906,124)	65,531	(376,120)	(337,465)	0	0	(2,554,178)
19-657	THRIVE ACADEMY	31,596	372,825	136,000	9,443	0	0	549,863
19-658	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	(12,013)	101,255	21,683	(24,188)	0	0	86,738
19-659	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	68,478	80,300	43,720	6,075	0	0	198,573
19-662	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	(205,987)	77,114	(38,323)	(71,319)	0	0	(238,515)
19-666		113,302	156,371	91,228	44,312	0	0	405,213

OSRAP Number	Employer Name	Amortization FY 2027	Amortization FY 2028	Amortization FY 2029	Amortization FY 2030	Amortization FY 2031	Thereafter	Total of Amortization
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(244,456)	49,311	(21,097)	(28,297)	0	0	(244,539)
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(1,501,464)	615,923	(300,366)	(577,518)	0	0	(1,763,425)
19-682	DOE - RECOVERY SCHOOL DISTRICT	(112,179)	(13,581)	2,332	17,131	0	0	(106,297)
	Government-Wide Entry Subtotals	(134,804,563)	36,513,159	(25,458,415)	(45,435,060)	0	0	(169,184,880)
6-4	DIVISION OF ADMINISTRATIVE LAW	(93,106)	197,966	114,851	16,035	0	0	235,747
6-6	OFFICE OF AIRCRAFT SERVICES	(10,709)	18,118	4,835	(1,878)	0	0	10,365
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	(2,944,764)	932,121	(1,022,726)	(1,422,020)	0	0	(4,457,389)
6-7	Administrative Services (now part of 815)	0	0	0	0	0	0	0
6-7	Office of Telecommunication Services (now part of 815)	0	0	0	0	0	0	0
6-9	OFFICE OF STATE PROCUREMENT	(190,863)	56,407	(64,418)	(98,960)	0	0	(297,835)
	Subtotal Internal Service Totals	(3,239,442)	1,204,612	(967,459)	(1,506,824)	0	0	(4,509,112)
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)							
	BATON ROUGE COMMUNITY COLLEGE	(658,516)	663,897	258,979	(94,163)	0	0	170,196
	BOSSIER PARISH COMMUNITY COLLEGE	448,392	793,150	168,844	(112,151)	0	0	1,298,236
	DELGADO COMMUNITY COLLEGE	(1,762,045)	547,383	(200,979)	(484,900)	0	0	(1,900,541)
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	24,758	358,642	135,132	(10,788)	0	0	507,744
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	(542,177)	(187,766)	(528,573)	(527,178)	0	0	(1,785,693)
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	(692,064)	81,271	(13,271)	(28,894)	0	0	(652,958)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	5,414	392,721	135,973	(32,046)	0	0	502,061
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	(32,988)	80,179	(8,197)	(24,266)	0	0	14,728
	LOUISIANA DELTA COMMUNITY COLLEGE	50,021	676,079	328,941	19,425	0	0	1,074,466
	NUNEZ COMMUNITY COLLEGE	(258,717)	229,351	128,838	15,228	0	0	114,701
	RIVER PARISHES COMMUNITY COLLEGE	(186,886)	194,152	14,326	(111,917)	0	0	(90,326)
	SOUTH LA COMMUNITY COLLEGE	(191,856)	997,609	388,723	(17,275)	0	0	1,177,201
	SOWELA TECHNICAL COMMUNITY COLLEGE	(206,837)	171,440	(115,985)	(168,074)	0	0	(319,455)
	Total LCTCS	(4,003,501)	4,998,108	692,751	(1,576,998)	0	0	110,360
7-10	FEDERAL PROPERTY ASSISTANCE	(172,869)	(47,481)	(7,176)	(10,783)	0	0	(238,309)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	(215,493)	(80,679)	(81,678)	(53,204)	0	0	(431,053)
7-12	PRISON ENTERPRISES	(263,501)	133,738	(145,429)	(227,382)	0	0	(502,574)
	Total Proprietary Funds	(651,862)	5,577	(234,283)	(291,368)	0	0	(1,171,936)
7-15-1	BARBERS EXAMINERS BOARD	(34,879)	(10,892)	(7,143)	(1,893)	0	0	(54,807)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(5,320)	408	(800)	(911)	0	0	(6,623)
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(41,425)	(24,258)	(8,312)	(6,080)	0	0	(80,074)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(33,254)	(10,355)	7,533	12,708	0	0	(23,368)
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	6,281	6,487	3,336	1,178	0	0	17,282
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	1,375	9,946	2,556	(1,391)	0	0	12,486
7-15-12	LOUISIANA BOARD OF PHARMACY	(54,620)	41,865	14,796	(10,438)	0	0	(8,398)
7-15-13	LOUISIANA CEMETERY BOARD	21,768	11,966	(5,733)	788	0	0	28,790
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	(37,473)	0	0	0	0	0	(37,473)
7-15-17	LOUISIANA REAL ESTATE COMMISSION	(186,968)	(31,768)	(13,474)	(24,375)	0	0	(256,586)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	(7,498)	17,147	(11)	(7,005)	0	0	2,634

OSRAP Number	Employer Name	Amortization FY 2027	Amortization FY 2028	Amortization FY 2029	Amortization FY 2030	Amortization FY 2031	Thereafter	Total of Amortization
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	4,122	12,870	3,820	(268)	0	0	20,545
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(264,182)	(42,588)	(64,076)	(57,590)	0	0	(428,435)
7-15-27	LOUISIANA STATE BOARD OF NURSING	(153,339)	62,073	(10,869)	(49,658)	0	0	(151,793)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(63,993)	(14,455)	(8,150)	(7,084)	0	0	(93,682)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(39,765)	(2,004)	(6,793)	(7,683)	0	0	(56,245)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	493	5,458	(261)	(2,138)	0	0	3,552
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	2,669	6,006	12,452	12,811	0	0	33,938
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(24,870)	14,060	12,030	1,995	0	0	3,215
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	9,408	11,751	7,809	5,511	0	0	34,480
7-15-39	STATE BOARD OF VETERINARY MEDICINE	1,960	3,957	3,350	1,146	0	0	10,413
7-15-45	CHIROPRACTIC EXAMINERS BOARD	(2,960)	3,552	533	(675)	0	0	450
7-15-49	LA BD OF DIETETICS & NUTRITION	2,438	2,710	1,240	295	0	0	6,685
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	5,531	12,698	2,005	(3,303)	0	0	16,931
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	7,276	18,549	4,218	(2,610)	0	0	27,433
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(24,265)	(8,016)	1,599	661	0	0	(30,021)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	8,726	15,976	8,033	2,565	0	0	35,300
7-15-63	CONTRACTORS LICENSING BOARD	1,420,590	1,656,918	754,479	(82,042)	0	0	3,749,944
7-15-64	LOUISIANA STATE BOARD OF HOME INSPECTORS	38,489	45,198	42,703	28,757	0	0	155,146
	Subtotal Enterprise Boards	556,316	1,815,259	756,871	(196,727)	0	0	2,931,718
	Total LCTCS & Proprietary Fd & Ent Boards	(4,099,047)	6,818,944	1,215,339	(2,065,094)	0	0	1,870,142
	TOTAL FOR PRIMARY GOVERNMENT	(142,143,052)	44,536,715	(25,210,535)	(49,006,978)	0	0	(171,823,850)
	COMPONENT UNITS							
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	(1,024,895)	(62,119)	(244,612)	(280,879)	0	0	(1,612,505)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(138,285)	556,772	170,416	(87,675)	0	0	501,227
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	(354,270)	95,865	(86,395)	(106,499)	0	0	(451,299)
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(18,119)	250,291	(9,944)	(88,018)	0	0	134,209
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	(149,959)	(40,214)	(77,705)	(55,311)	0	0	(323,189)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(236,072)	115,920	(112,324)	(134,668)	0	0	(367,144)
20-27	NORTHEAST DELTA HUMAN SVC AUTH	(92,058)	260,459	146,295	13,711	0	0	328,407
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(27,340)	51,822	23,314	(3,028)	0	0	44,767
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(166,876)	(76,832)	(74,153)	(50,317)	0	0	(368,179)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(50,568)	(19,033)	(4,498)	2,030	0	0	(72,069)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	(23,597)	(16,502)	(10,259)	(2,552)	0	0	(52,909)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	6,481	8,423	2,944	127	0	0	17,975
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(20,442)	218,358	55,322	(39,240)	0	0	213,998
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0	0	0	0
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	(31,264)	(239)	(11,780)	(14,065)	0	0	(57,347)
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	34,258	8,676	(150)	(5,237)	0	0	37,547
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	(331,515)	(24,022)	(94,532)	(130,715)	0	0	(580,783)
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(100,093)	90,992	9,620	(33,121)	0	0	(32,602)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	49,445	120,499	65,607	36,048	0	0	271,599

OSRAP Number	Employer Name	Amortization FY 2027	Amortization FY 2028	Amortization FY 2029	Amortization FY 2030	Amortization FY 2031	Thereafter	Total of Amortization
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	(270,519)	147,478	50,955	(23,377)	0	0	(95,463)
20-14-5	CADDO LEVEE DISTRICT	(7,699)	7,721	(5,156)	(6,019)	0	0	(11,153)
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	9,119	28,444	8,912	(3,741)	0	0	42,734
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	(100,458)	10,731	(38,208)	(36,177)	0	0	(164,112)
20-18	LOUISIANA HOUSING CORPORATION	(418,161)	79,626	(77,674)	(162,528)	0	0	(578,737)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	(766,707)	(429,565)	(385,476)	(163,619)	0	0	(1,745,367)
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(167,264)	83,521	(68,111)	(106,373)	0	0	(258,227)
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	289,932	500,746	255,073	50,884	0	0	1,096,636
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	104,937	330,062	162,728	14,165	0	0	611,891
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts).	22,203	126,404	102,278	65,975	0	0	316,859
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West	(101,134)	134,325	(1,431)	(63,959)	0	0	(32,199)
20-28-2	SABINE RIVER AUTHORITY	(44,279)	434	3,407	(706)	0	0	(41,144)
20-31	SOUTH CENTRAL LA HUMAN SERVICES AUT	416	141,078	40,803	(20,740)	0	0	161,557
20-32	CU Subtotal	(392,253)	225,278	69,823	(6,521)	0	0	(103,673)
		(4,382,596)	3,060,367	(60,441)	(1,413,859)	0	0	(2,796,528)
20-C-1	LSU System							
	LSU - BATON ROUGE	(5,035,510)	109,350	(1,075,162)	(1,445,279)	0	0	(7,446,601)
	LSU - ALEXANDRIA CAMPUS	279,658	635,655	304,303	69,523	0	0	1,289,139
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(2,095,755)	1,688,808	(23,014)	(807,330)	0	0	(1,237,291)
	LSU - EUNICE CAMPUS	(57,485)	22,473	(37,286)	(42,813)	0	0	(115,111)
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	(1,463,654)	154,030	(116,088)	(157,024)	0	0	(1,582,737)
	PENNINGTON BIOMEDICAL RESEARCH CTR.	(199,220)	51,225	(93,664)	(145,543)	0	0	(387,202)
	LSUHSC - HEALTH CARE SERVICES DIVISION	(162,471)	108,575	4,974	(22,849)	0	0	(71,771)
	E A CONWAY MEDICAL CENTER	(1,361,827)	(729,513)	(350,843)	(156,750)	0	0	(2,598,933)
	EARL K LONG MEDICAL CENTER	(792,789)	(287,262)	(328,572)	(193,458)	0	0	(1,602,080)
	HUEY P LONG MEDICAL CENTER	(283,409)	(53,378)	(46,104)	(31,881)	0	0	(414,772)
	UNIVERSITY MEDICAL CENTER	(421,087)	(176,218)	(190,129)	(78,177)	0	0	(865,611)
	W O MOSS REGIONAL MEDICAL CENTER	(179,669)	(81,305)	(64,631)	(31,639)	0	0	(357,244)
	LALLIE KEMP REGIONAL MEDICAL CENTER	(230,376)	304,529	(90,919)	(244,287)	0	0	(261,053)
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	(264,605)	(82,044)	(38,045)	(14,594)	0	0	(399,288)
	LEONARD J CHABERT MEDICAL CENTER	(344,591)	(141,906)	(173,069)	(141,274)	0	0	(800,839)
	MEDICAL CENTER OF LA - NEW ORLEANS	(3,774,972)	(1,448,807)	(1,045,426)	(537,452)	0	0	(6,806,658)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(3,767,576)	(173,052)	(854,844)	(1,101,441)	0	0	(5,896,913)
	LSU - SHREVEPORT	446,639	747,134	321,206	19,342	0	0	1,534,321
	Total - LSU	(19,708,697)	648,294	(3,897,313)	(5,062,927)	0	0	(28,020,643)
20-C-2	University of Louisiana System:							
	GRAMBLING STATE UNIVERSITY	(409,958)	1,195,653	581,393	38,613	0	0	1,405,701
	LA TECH UNIVERSITY	(1,746,770)	1,534,470	1,424	(580,111)	0	0	(790,986)
	MCNEESE STATE UNIVERSITY	(711,053)	1,328,175	(21,063)	(490,256)	0	0	105,803
	NICHOLLS STATE UNIVERSITY	(2,129,031)	263,669	(627,376)	(827,316)	0	0	(3,320,055)
	NORTHWESTERN STATE UNIVERSITY	(1,102,115)	1,668,108	196,524	(612,076)	0	0	150,442
	SOUTHEASTERN LA UNIVERSITY	(2,461,744)	1,876,708	(319,125)	(1,182,393)	0	0	(2,086,555)
	UNIVERSITY OF LA @ LAFAYETTE	(3,451,208)	3,330,366	233,142	(1,327,384)	0	0	(1,215,083)
	UNIVERSITY OF LA @ MONROE	(1,470,914)	1,505,647	9,300	(727,949)	0	0	(683,916)
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(19,759)	115,499	113,960	86,917	0	0	296,617

OSRAP Number	Employer Name	Amortization FY 2027	Amortization FY 2028	Amortization FY 2029	Amortization FY 2030	Amortization FY 2031	Thereafter	Total of Amortization
	UNIVERSITY OF NEW ORLEANS	(1,367,075)	1,158,910	(258,367)	(660,139)	0	0	(1,126,671)
	Total - ULS	(14,869,625)	13,977,204	(90,188)	(6,282,093)	0	0	(7,264,703)
20-C-3	Southern University System:							
	SOUTHERN UNIVERSITY - BATON ROUGE	(1,424,908)	2,719,165	1,205,434	79,775	0	0	2,579,466
	SOUTHERN UNIVERSITY - NEW ORLEANS	(813,566)	(107,139)	54,293	29,331	0	0	(837,081)
	SOUTHERN UNIVERSITY-SHREVEPORT	(419,296)	205,462	42,908	(39,759)	0	0	(210,685)
	Total Southern	(2,657,769)	2,817,488	1,302,635	69,346	0	0	1,531,699
20-C-5	BOARD OF REGENTS	(586,442)	604,532	323,967	(28,622)	0	0	313,435
	TOTAL OGB PLAN - COMPONENT UNITS	(42,205,129)	21,107,885	(2,421,341)	(12,718,155)	0	0	(36,236,740)
	FIDUCIARY FUNDS							
8C01	Louisiana School Employees' Retirement System (571) - LSERS	(251,267)	36,780	5,947	(35,837)	0	0	(244,377)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	(721,371)	60,037	(97,937)	(139,038)	0	0	(898,308)
8C03	Louisiana Teachers' Retirement System (573) - TRS	(838,500)	113,280	(133,162)	(242,241)	0	0	(1,100,624)
8C04	Louisiana State Police Retirement System (575) - LSPR	(5,998)	(2,626)	(13,437)	(14,385)	0	0	(36,445)
	Subtotal	(1,817,136)	207,472	(238,589)	(431,500)	0	0	(2,279,754)
	TOTAL	(186,165,317)	65,852,071	(27,870,465)	(62,156,633)	0	0	(210,340,344)